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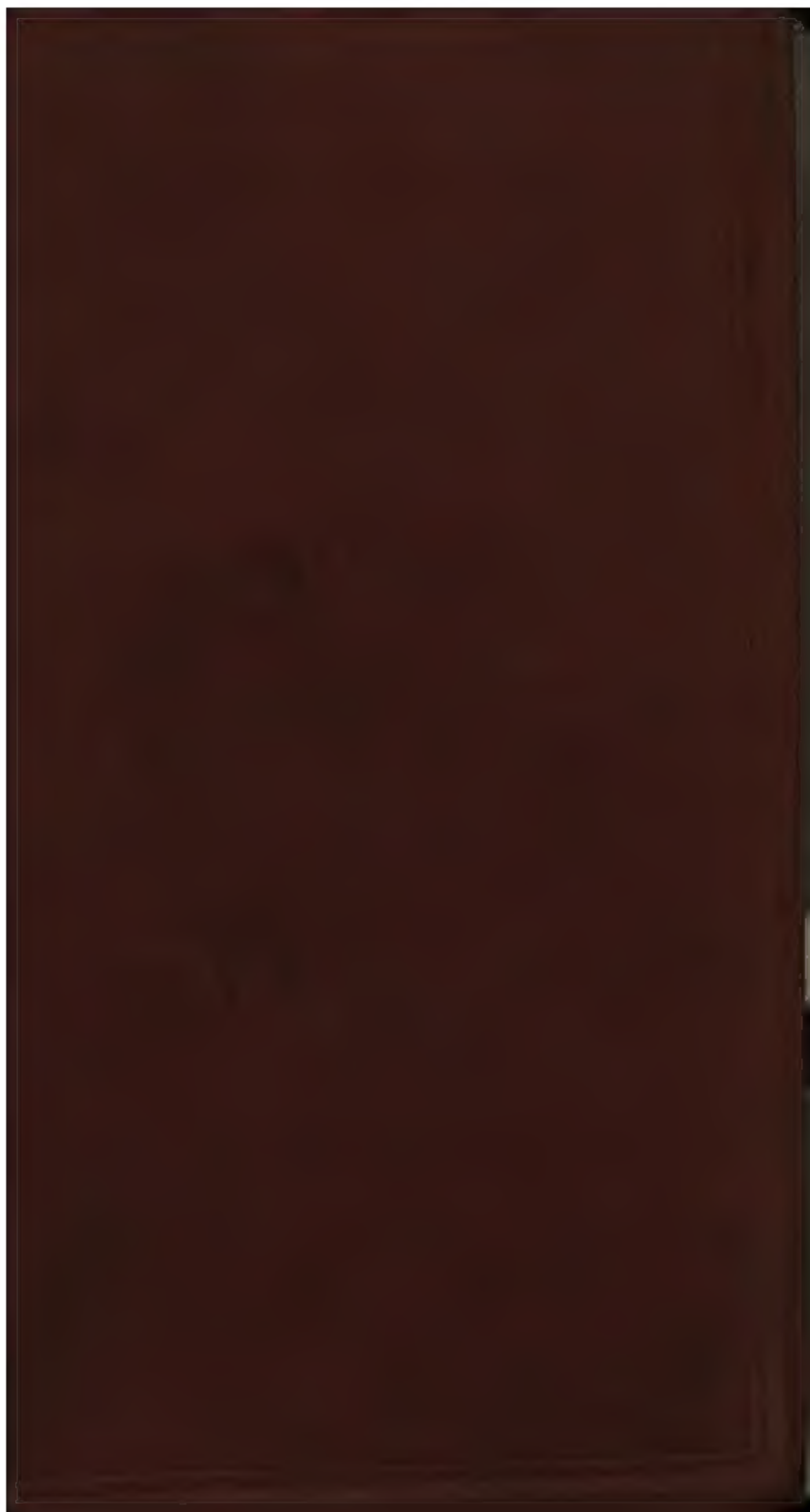
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1847—8.



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P R E F A C E.

THE eminent success which followed his former production has stimulated the compiler to renewed exertions for the improvement of the present edition. The whole of the contents have been carefully revised, all the acts of the present session relating to Customs' proceedings have been embodied, and much original matter has been introduced.

In this edition appears also a new and distinctive feature; namely, a clear and compendious abstract of the Waterside Practice of the Customs, wherein will be found full directions as to the mode of assessment and taring of goods, together with serviceable memoranda of various kinds, carefully collected from authentic public documents, or from reliable private sources. This section of the work has been prepared by Mr. Frederic Francis, Searcher at this port, whose competency to the task will best appear by an examination of his labours.

Having devoted much time, and exercised great care, in the preparation of the materials of his work, the compiler trusts he has succeeded in perfecting a manual that combines perspicuity of arrangement with accuracy of detail, together with such other necessary information as may be expected to be found in books of this description.

It is the compiler's confident hope that the edition now sent forth may be found worthy of the distinguished patronage and extensive support with which "The British Tariff" continues to be honoured, and for which he begs to tender his grateful acknowledgments.

EDWIN BEEDELL.

CUSTOM-HOUSE,
London, August 20th, 1847.

ABBREVIATIONS USED IN THE WORK.

<i>For</i> B. P.	<i>read</i>	British Possessions.
O. C.	„	Order in Council.
T. O.	„	Treasury Order.
B. O.	„	Board's Order.
B. M.	„	Board's Minute.
G. O.	„	General Order.

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Messrs. H. Denovan & Co.
„ Ferguson, Davison, & Co.
„ Salvesen & Turnbull

LERWICK, (Shetland Isle)

John Hardie, Esq. Collector

LIMERICK.

J. J. Reay, Esq. Collector
J. Vereker, Esq. Controller
H. Hart, Esq. Landing Surve
Mr. R. Davis, Searcher
„ J. Abraham, ditto
„ W. Goulding, ditto
„ J. J. Keith, 1st Clerk
„ W. D. Hobson, 2nd ditto
„ W. F. Taverner, 3rd ditto
„ J. O'Gorman, 4th ditto
„ J. R. Scott, 5th ditto
„ M. O'Shaughnessy, Extra
Messrs. J. K. Russell & Sons, M
Mr. F. Spaight, Merchant
Messrs. Harvey & Co. Merch
Mr. J. Sidley, Ship Agent
Mr. J. Power

LIVERPOOL.

Inspectors General.

Thomas Gray, Esq.
F. St. John, Esq.

Inspector of the River.

Lieut. Walker, R. N.

Landing Surveyors.

P. Allen, Esq.
A. H. Bulteel, Esq.
E. Lee, Esq.

Acting ditto.

H. H. Sutton, Esq.
J. Wells, Esq.
C. G. Say, Esq.
W. Hussey, Esq.
T. Brown, Esq.

Jerquer.

J. G. Thom, Esq.

Searchers.

Mr. J. Nyren
„ H. Kinsey
„ J. Hall
„ W. Green
„ B. Stone
„ T. Marsh

PORTS, continued.

Christian
P. Meeker
Brent
Glover
Burke
B. Sowerby
Beynon

Gauger.

Clark

arks in the Long Room.

Blease
Flewker

s, Outdoor Department.

Lonsdale
Beard
Smith
Ward
Lewin
W. Bennett
Jones
Bruce
Rooke
Middleton
McColl
Coyle
Cooper
Ross
Part
Brown
McAllister

Tide Surveyor.

Beedle

rchants, Brokers, &c.

Chaloner & Fleming
rie & Tomlinson
apman, Bowman, & Co.
sterhouse & Sons
W. Beedle & Co.
Warden & Co.
J. Moore & Co.
Cunningham
W. Chester
Ashton
C. Harrison
Barrow
Hausburg

LLANELLY.

, Esq. Collector

G. B. Raggett, Esq. Controller
Mr. T. Fenton, Long Room
J. Stanley, Esq. Merchant
Mr. E. Broom, Ship Broker
,, J. Turpin, ditto
,, J. Brown, P.C.O. (*Langhame*)
T. Rogers, Esq. Sub-Collector,
(*Carmarthen*)
Mr. J. Lewis, Merchant, ditto
,, J. Howell, ditto, ditto
Messrs. Jones & Phillipps, ditto
,, Lewis & Thomas, ditto
,, J. A. Timmins & Co. ditto

LYME REGIS.

F. Swatman, Esq. Collector
J. Drayton, Esq. Merchant
J. B. Goddard, Esq. ditto
Mr. C. Budd, Ship Broker

LYNN.

John Moody, Esq. Collector
Robert Stanes, Esq. Controller
Wm. Kendle, Esq. 1st Clerk
F. J. Swatman, Esq. 2nd ditto
G. F. Swatman, Esq. 3rd ditto
T. W. Hunter, Esq. Searcher, &c.
P. Broadfoot, Esq. ditto
Mr. J. G. Burcham, P.C.O. at
Heacham
,, E. True, Assist. Tide Surveyor
,, William Hogge, Merchant
Messrs. R. Cartwright & Co. ditto
Mr. W. Shipp, Ship Owner
,, G. Billing, ditto
Messrs. W. Garland & Sons, Ship
Agents
Mr. P. Ransdolph, Consul and
Commission Agent
,, R. Hubbard, Ship Owner
,, Wm. Bottomley, Agent
,, Charles Bouley, Agent
,, Wm. Green, Ship Agent
,, John Evetts, Ship Master
,, Henry Silveys, ditto

MALDON.

J. Bennett, Esq. Collector
W. H. Holmes, Esq. Controller
W. H. King, Esq. Sub-Collector,
(*Leigh*)
Mr. J. Cockett, P.C.O. (*Bradwell*)
,, J. Richmond, do. (*Rochford*)
J. Sadd, Esq. Merchant

OUTPORTS, continued.

Messrs. Wells & Perry, Merchants,
(Chelmsford)
 „ Piggott & Son, ditto, *(Langford)*
 „ Harridance & Wright, ditto
 J. Richards, Esq. ditto
 M. Prentice, Esq. ditto
 E. Hance, Esq. ditto
 Mr. C. M. Hanley, Ship Owner,
 ditto

MANCHESTER.

W. P. Gardner, Esq. Collector
 J. Shelley, Esq. Controller
 D. B. Preston, Esq. Chief Clerk
 Mr. J. Scarlett, Long Room
 H. Woods, Esq. Land. Surveyor
 Mr. J. Hogan, Landing Waiter
 Messrs. D. Duarte & Co. Merch.
 „ T. Labrey & Co. Tea Dealers
 „ Sharp & Scott, ditto
 Mr. H. Arkroyd, Wine Merchant
 „ J. W. Scott, Tea Dealers
 „ T. Price, Broker
 „ J. Turner, Grocer
 „ J. J. Gregson, Fruit Broker
 „ J. Winterbottom
 „ J. Halking
 „ T. Jones
 „ T. Hough
 „ J. McGill
 „ H. Simonson
 „ T. Williams
 „ J. H. Lowndes

MARYPORT.

J. Andrew, Esq. Collector
 J. Bold, Esq. Controller
 Mr. F. Cowdry, Tidewaiter
 „ S. Graham ditto
 „ Joseph Newby, Merchant
 „ John Hewetson, ditto
 „ R. Hetherington, Custom-
 House Broker

MILFORD.

G. Williams, Esq. Chief Clerk

MONTROSE.

E. S. Jones, Esq. Controller
 Mr. W. Mathew, Tidewaiter

NEWCASTLE.

Sir Cuthbert Sharp, Collector
 J. Sparrow, Esq. Controller
 J. Ord, Esq. Landing Surveyor

T. Scott, Esq. Long Room
 Mr. W. Tinwell, ditto
 „ W. Storey, Searcher
 „ E. C. Sanders, ditto
 „ R. S. Bell, ditto
 „ R. Scott, ditto
 „ M. Procter, Acting Tide Sur-
 veyor
 „ T. Landells, Tidewaiter
 „ J. Ormston, Merchant
 „ Capt. J. Thompson
 „ P. Moore, P.C.O. *(Shields)*
 „ W. Coppin, P.C.O. *(Blyth)*

NEWPORT.

Edw. Bell, Esq. Collector
 Robt. Cullum, Esq. Controller
 John Latch, Esq. First Clerk
 T. W. Phillips, Esq. Searcher
 R. H. Nicholas, Esq. ditto
 Mr. Edward Frost, Tide Surveyor
 J. Phillips, Custom-House Agent
 Edwards, Rogers, & Co. Ship
 Brokers
 C. H. Stonehouse and Co. do.
 G. W. Jones and Co. do.
 Pope and Co. do.
 James N. Knapp, Ship Broker
 James S. Piercy, ditto
 Morse & Rogers, Bonded Store
 Merchants
 Willmetts and Hall, Ship Builders
 Young and Cook, do.
 T. B. Batchelor, Timber Merchant.
 J. J. Cordes, and Co. Manufactrs.
 David Harrtry, Wine Merchant
 W. C. Webb, Ship Owner
 W. S. Cartwright, Colliery Propr.
 E. W. Jones, Merchant
 James Wintle, Wine Merchant
 W. Evans, Grocer
 J. Clark and Co. Provision Mchts.
 John Davies, Grocer
 W. R. Matthews, ditto
 J. J. Nicholas and Co. Timber
 Merchants
 R. M. Brown, Inspector R. M.
 Steam Packet Company
 James Keyse, Corn Merchant
 W. Reynolds, Maltster
 T. Jones, Agent to Williams & Co.
 W. Townsend, Merchant
 John Lloyd, Innkeeper
 B. Young, Coal Merchant
 Cairns & Co. Provision Merchants
 M. H. Coulson, Agent
 S. Campbell, ditto

OUTPORTS, continued.

J. Wootton, Agent
 W. James. Bonded Store Mercht.
 H. M. Partridge, Auctioneer
 W. Parfitt, Dock Master
 W. J. Monkhouse, Agent
 John Green, ditto
 G. B. Gething, ditto
 John W. Beebell ditto
 W. Williams, and Co. Merchants
 S. Polak, Tailor and Outfitter
 R. K. Jones, Agent
 W. M. Clapp, Agent to the New-
 port Coal Company
 W. T. H. Phelps, Solicitor
 Lewis Thomas, Merchant

PADSTOW.

S. Burridge, Esq. Collector

PENZANCE.

T. M. Wearne, Esq. Collector
 Messrs. Batten and Son, Merchts.
 „ Bramwell and Sons, do.
 „ Davy and Co. do.
 „ Pentreath and Co. do.
 „ Cornish and Co. do.
 „ Sharlands do.
 Mr. W. D. Mathews, Ship Owner
 „ S. Higgs, jun. Corn Factor
 „ J. Pentreath, do.
 „ J. Bromley, do.

PLYMOUTH.

G. Jones, Esq. Collector
 J. Steer, Esq. Chief Clerk
 Messrs. Burnell and Co. Merchts.
 „ Morrish and Co. do.
 „ Treeby and Co. do.
 Mr. J. Buxley do

PORTSMOUTH.

Charles Hoffmeister, Esq. Coll.
 E. L. Penfold, Esq., Long Room
 G. Rickman, Esq. Searcher
 A. Cooper, Esq., Searcher
 Mr. T. Hill, Tide Surveyor
 Mr. J. W. Witt, ditto
 Van der Bergh and Sons, Consuls
 Mr. C. G. German, C. H. Agent
 „ Thos. Beale, do.

PORT GLASGOW.

John Boyle, Esq. Collector
 W. Irvine, Esq. Controller

PRESTON.

T. Underwood, Esq. Collector
 T. Ferris, Esq. Controller
 J. Crombleholme, Esq. Sub-Col-
 lector, *Fleetwood*
 Mr. T. W. Clarke, Searcher
 „ E. Taylor, P. C. O. *Lytham*
 Messrs. Lawrenson & Co. Wine
 Merchants
 „ W. & R. Hunt, ditto
 Mr. E. Sidgreaves, ditto
 Messrs. Robinson and Donaldson,
 Wine Merchants
 „ W. Humber & Sons, Merchts.
 „ E. & J. Bryning, ditto
 „ T. & W. Dickinson, *Fleet-
 wood*
 Mr. J. Marginson, ditto

RAMSGATE.

W. H. Buckle, Esq. Collector
 G. Gwyther, Esq. Controller
 W. A. Gent, Esq. Chief Clerk
 T. Ansell, Esq. Searcher, &c.
 Mr. F. Duke, Tide Surveyor
 „ C. Page, Customs Agent
 „ W. E. Smith, Builder
 „ J. Foat, Salesman
 Messrs. Tomson and Gwyn, Wine
 Merchants
 „ Page and Sons, do.
 „ Hiscocks, do.
 „ Goodwin, Curling, and Co.
 Ship Agents
 „ Hodges and Co., ditto
 „ Miller, Hinds, & Co. Ship
 Builders
 „ Austen and Son, Wholesale
 Grocers
 Mr. G. Rammell, ditto
 „ H. Bear, Albion Hotel
 „ T. Moss, Railway Agent
 „ T. M. Johnson, Gen. Dealer
 „ J. Beale, Customs Agent
 T. Stribley, Esq. Sub-Collector,
Margate
 J. Phillips, Esq. Sub-Controller,
ditto
 Mr. F. G. Cole, P. C. O. *Sandwich*
 „ J. Gent, Leather Factor, ditto

ROCHESTER.

W. Tennant, Esq. Collector
 J. Stewart, Esq. Chief Clerk

OUTPORTS, continued.

ROCHESTER, continued.

Mr. H. Rimington, Locker
 „ W. Dalton, Ship Agent
 D. French, Esq. Ship Owner
 Mr. E. Winch, Sun Hotel
 R. Winch, Esq. Wine Merchant
 Mr. W. H. Webb, P. C. O. (*Maidstone*)
 Messrs. Hunt & Co. Merchts. do.
 J. Sutton, Esq. do.
 W. Smith, Esq. Wine Merchant,
 (*Chatham*)
 Messrs. T. Wells & Son, Timber
 Merchants

ROSS.

F. Stone, Esq. Collector

RYE.

D. Colquhoun, Esq. Collector
 W. Strike, Esq. Controller
 J. Frise, Esq. Searcher, &c.
 G. Corlett, Esq. Sub-Collector,
 (*Hastings*)
 Mr. W. S. Flint, P. C. O. (*Eastbourne*)
 „ J. Vidler, Merchant
 „ W. Ginner, ditto (*Hastings*)

RUNCORN.

D. Grieve, Esq. Collector
 L. Phillips, Esq. Controller
 Mr. P. Clarke, Tide Surveyor
 W. Howarth, Esq. Agent for
 Bridgewater Trust
 Mr. W. Hayes, jun., Ship Broker
 Messrs. T. & J. Rigby, ditto
 Mr. J. Crippin, ditto
 Messrs. Simpson and Potter, Slate
 Merchants
 Mr. J. H. Daniel, Druggist
 Robert Whiteway, Esq. Merchant

SCILLY.

W. Dawson, Esq. Collector
 A. Smith, Esq. Lord Proprietor
 of the *Scilly Isles*

SHOREHAM.

R. Dewy, Esq. Collector
 R. Gates, Esq. Controller
 Mr. G. Clayton, Long Room
 „ J. Lucas, Ship Owner
 Messrs. A. & C. Buckwell, ditto
 Mr. S. Saunders, ditto
 „ H. Mockett, Customs Agent
 „ G. Mitchell ditto

SLIGO.

Owen Wynne, Esq. Collector
 H. J. C'arke, Esq. Controller
 Messrs. Rourke & Co. Ship Brok.

SOUTHAMPTON.

E. Burke Smith, Esq. Controller
 J. Graves, Esq. Chief Clerk
 J. J. King, Esq. Land. Surveyor
 W. P. Tomlins, Esq. ditto
 Mr. Baker, Searcher
 Mr. Deal, ditto
 „ Ravenscroft ditto
 „ Brown, ditto
 „ Squirrel, Act. Warehs. Keep.
 „ D. Grubb, Tide Surveyor
 „ J. Obree, ditto
 „ J. Bent ditto
 Capt. P. Haste, "Thames"
 Mr. Cole, Purser, ditto
 Messrs. Caster & Alvey, Agents
 Mr. Mindock, Purser, "Ripon"
 „ G. Dunlop, Agent, West India
 Royal Mail Co.
 Capt. Brooks, P. & O. S. N. Co.
 Mr. E. W. Roper, Purser, ditto
 Capt. J. Goodridge, senior
 Capt. Hamilton, "Tigris"

St. IVES.

M. Davie, Esq. Collector
 R. James, Esq. Controller

STOCKTON.

A. Dixon, Esq. Collector
 R. Welch, Esq. Controller
 M. B. Young, Esq. Long Room
 G. Metcalf, Esq. ditto
 J. Donelan, Esq. Land. Surveyor
 T. J. Todd, Esq. Searcher
 Mr. S. Engledew, Wharfinger
 „ C. Martin ditto
 Capt. G. Anderson
 Messrs. Martins & Co., Coal Mts.
 Mr. M. Turner
 „ H. Groves, Agent
 Messrs. S. Langdale & Son, Corn
 Merchants
 „ T. Wren & Son, ditto
 „ Robinson & Co. Timber Mts.
 „ Fawcus & Son, Ship Brokers
 „ Crosby & Co. Merchants
 „ Sanders & Co. ditto
 „ Close & Co. ditto
 Mr. H. Hutchinson, Rlwy. Contr.
 STORNOWAY. (*Hebrides.*)
 W. T. Jeffryes, Esq. Collector

RTS, continued.

SUNDERLAND.

oyd, Esq. Collector
 Stewart, Esq. Controller
 Ineson, Esq. Long Room
 Mitchell, Esq. ditto
 n, Esq. Landg. Surveyor
 irk, Esq. Searcher
 Wray, Tide Surveyor
 Pope, Acting Lg. Waiter
 R. Hudson & Sons Bkrs.
 E. Andrews, Merchants
 Store Dealers
 Ritson & Sons, ditto
 French, Wharfinger
 Clarke, Grocer & Store Dlr.
 Hudsons & Co. Store Dlr.
 Fairley, Druggist
 W. Briggs & Co. Mchts.
 B. Wilkinson, Grocer &
 Store Dealer
 R. J. Brown & Co. Tim-
 er Merchants
 Walker, Wharfinger
 R. Las, Merchant
 Parkin, ditto

SWANSEA.

ker, Esq. Collector
 odd, Esq. Controller
 Turner, Esq. Searcher
 Gronow, Long Room
 nry Bevan, ditto
 Bath & Son, Merchants
 Messrs. Richardson & Co. do.
 liam Lewis, Cus. H. Agent
 nes Petrie, Merchant
 Diamond, Ship Broker
 Jenkins, ditto
 ward Thomas, ditto
 Vivian & Son
 Benson, Esq.
 Essery, Esq. Mayor of
 Swansea

TEIGNMOUTH.

Maxton, Esq. Principal
 Officer of Customs

TRALEE.

onin, Esq. Collector
 eilly, Esq. Controller
 J. Boles, Tide Waiter and
 Timber Measurer

Messrs. John Donovan & Sons,
 Merchants

James E. Connor, Esq. Solicitor
 Richard Leahy, Esq. Merchant

TRURO.

R. Jeffery, Esq. Collector
 R. S. Kilgour, Esq. Controller
 Mr. T. West, Landing Waiter
 „ C. Trekaven, Long Room
 „ F. Sharp, Customs Agent

WATERFORD.

James Wallace, Esq. Collector
 George Miller, Esq. Controller
 J. Lawson, Esq. Chief Clerk
 Messrs. W. White & Co.
 Mr. W. Lawson, Cus. H. Agent

WEXFORD.

R. S. Dowsley, Esq. Collector
 D. Dudgeon, Esq. Controller
 J. W. Walsh, Esq. Searcher
 R. Devereux, Esq. Merchant
 R. M. & R. Allen, ditto
 Mr. Michael Ennis, ditto
 „ J. Sutherland, Ship Agent, &c.

WEYMOUTH.

Roper Weston, Esq. Collector

WHITEHAVEN.

W. S. Roe, Esq. Collector
 R. Simpson, Esq. Chief Clerk
 Mr. R. Maugham, Searcher
 „ W. Grisdale, Ship Broker

WICK.

H. Davidson, Esq. Collector
 T. Jones, Esq. Controller
 Mr. J. Waters, P.C.O. (*Helmsdale*)
 „ G. Douglas, P.C.O. (*Thurso*)

WIGTOWN.

J. Simson, Esq. Collector
 F. Pitman, Esq. Controller

WISBEACH.

Mr. J. W. Wood, P.C.O. (*Sutton
 Wash*)
 „ J. Smith, Tidewaiter, ditto
 Messrs. Priest & Skelton, ditto
 Mr. T. W. Clarke, Merchant
 „ Young, Ship Owner, ditto
 W. Skelton, Esq. ditto

OUTPORTS, continued.

WOODBIDGE.

Joseph Barrett, Esq. Controller
Messrs. Grimwood & Son, Merchts
Mr. B. S. Candler, P.C.O. (*Aldbrough*)

YARMOUTH.

R. Bell, Esq. Collector

Mr. P. G. Coble, 2nd Clerk

„ C. Lacon, 3rd ditto

„ R. E. Carter, 4th ditto

„ J. Cobb, Landing Waiter

„ J. B. Clark, Merchant

„ R. M. Heriot, Agent

„ J. W. Shelly, Merchant

IMPORTATION.

THE several sorts of goods enumerated or described in the Tables following, shall either be **ABSOLUTELY PROHIBITED** to be imported into the United Kingdom, or shall be imported only **UNDER THE RESTRICTIONS MENTIONED IN SUCH TABLES** according as the several sorts of such goods are respectively set forth therein.⁽¹⁾

GOODS ABSOLUTELY PROHIBITED

TO BE

IMPORTED.⁽²⁾

ARMS, AMMUNITION, and UTENSILS of WAR, may not be imported into the United Kingdom by way of merchandise, except by Licence from Her Majesty for furnishing her Majesty's Public Stores only.

ARTICLES of FOREIGN MANUFACTURE, and any packages of such articles imported into the United Kingdom, or into the British possessions abroad, bearing any names, brands, or marks, *purporting* to be the names, brands,

(1) All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in the ship in which they are so brought; and all goods so brought contrary to such restrictions, whether reported for exportation in the same ship or not, shall be forfeited.—9 and 10 Vict. cap. 102, s. 5

(2) Under the act, 8 and 9 Vict. cap. 86, except where otherwise stated.

2 GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED.

or marks of manufacturers resident in the United Kingdom.—9 and 10 Vict. cap. 102.

BOOKS.—Books, wherein the Copyright shall be subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent, shall have given a notice in writing to the Commissioners of Customs that such Copyright subsists, such notice also stating when such Copyright will expire.⁽¹⁾

CLOCKS and WATCHES, (of any metal,) impressed with any mark or stamp, appearing to be or to represent any legal British assay mark, or stamp, or purporting, by any mark or appearance, to be of the manufacture of the United Kingdom; or not having the name and place of abode of some foreign maker abroad visible and permanently marked or engraved on the frame, and also on the face; or not being in a complete state, with all the parts properly fixed in the case.—9 and 10 Vict. cap. 102, s. 9.⁽²⁾

COIN, viz. False Money, or Counterfeit Sterling; or Silver of the Realm, or any Money purporting to be such, not being of the established standard in weight or fineness.

GOODS from the Isle of Man, except such as be of the growth, produce, or manufacture thereof, or of the United Kingdom, and except Corn, Grain, Meal, or Flour.

GUNPOWDER, except by licence from her Majesty, such licence to be granted for furnishing her Majesty's stores only.

MALT.

PAPER. Printed on in the English language.⁽³⁾

PARTS of ARTICLES. Any distinct or separate part of any article not accompanied by the other part, or all the other parts of such articles, so as to be complete and perfect, if such article be subject to duty according to the value thereof.

⁽¹⁾ Relaxed in favour of such countries as become parties to the international copyright treaty.

⁽²⁾ Clocks of the description usually imported from the United States of America, not having the maker's name and place of abode marked on the frame and on the face, do not fall within the table of prohibitions.—G. O. 19th August, 1844.

⁽³⁾ Cards printed in the English language in a foreign country, descriptive of wines imported, are not liable to detention, as being prohibited.—G. O. 7th November, 1844.

GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED. 3

PRINTS, Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other indecent or obscene articles, imported, shall be forfeited, and may be seized by any officer of her Majesty's Customs, and destroyed as the Commissioners of her Majesty's Customs shall direct.—9 and 10 Vict. cap. 102.

SNUFF WORK.

SPIRITS from the Isle of Man.

TOBACCO STALKS stripped from the leaf, whether manufactured or not.

TOBACCO STALK FLOUR.

And if any goods shall be imported,⁽¹⁾ or brought into the United Kingdom, contrary to any of the prohibitions or restrictions above mentioned, in respect of such goods, the same shall be forfeited.

(¹) No goods shall be deemed to be *imported* from any particular place unless direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.—8 and 9 Vict. cap. 86, s. 49.

All *manufactured* goods shall be deemed to be the *produce* of the country of which they are the manufacture.—8 and 9 Vict. cap. 88, s. 5.

GOODS SUBJECT TO CERTAIN RESTRICTIONS

ON

IMPORTATION.⁽¹⁾

THE several sorts of Goods hereinafter enumerated, being the produce of Europe, shall not be imported into the United Kingdom to be used therein, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which they are imported,⁽²⁾ on forfeiture of the goods, and 100*l.* by the master of the ship.—8 and 9 Vict. cap. 88, s. 2.

Barilla,
Bark of Oak,
Boards,
Brandy,
Brimstone,
Clover Seed,
Cork,
Corn or Grain,
Currants,
Figs,

Flax,
Hemp,
Lemons,
Linseed,
Madders,
Madder Roots,
Masts,
Olive Oil,
Oranges,
Prunes,

Raisins,
Rapeseed,
Shumac,
Tar,
Tallow,
Timber,
Tobacco,
Wine,
Wool.

Austrian vessels and their cargoes arriving from ports of the Danube, as far as Galatz, or when coming from Odessa, or through any of the ports at the mouth of the Vistula, shall be admitted upon the same terms as goods imported from Austrian ports.—O. C. 23rd June, and T. O. 28th June, 1841; and O. C. 4th March, and G. O. 28th March, 1844.

Prussian vessels, and vessels belonging to states forming the “Germanic Union of Customs,” bringing cargoes legally importable, shall, when coming from the mouths of the rivers Meuse, Ems, Weser, and Elbe, or from the mouths of any navigable river between the Elbe and

⁽¹⁾ Under the act 8 and 9 Vict. cap. 86, except where otherwise stated.

⁽²⁾ The operation of this act, in so far as it concerns the importation of corn or grain, is suspended until 1st March, 1848.

the Meuse, be admitted as if coming from their national ports.⁽¹⁾—O. C. 11th Aug., and T. O. 25th Oct., 1841.

Russian vessels and their cargoes arriving from the mouth of the Vistula, the Niemen, or any other river forming the outlet of a navigable stream, having its source in, or passing through, the dominions of the Emperor of Russia, shall be admitted on the same terms as if arriving from Russian or Finnish ports.—O. C. 24th Feb., 1843.

Privileges of navigation and trade are likewise extended to the ships and cargoes of the undermentioned countries and states:

Mecklenburg Schwerin,	}	T. O. 27th Sept., and G. O. 3rd Oct. 1843.
Mecklenburg Strelitz,		
Oldenburg,		
Hanse Towns.		
Hanover.		T. O. 24th Sept., and G. O. 14th Oct., 1844.

CARDS.—Foreign Playing Cards not having the name and place of residence of the foreign maker printed or marked on one card of every pack and on every wrapper, or if any of such cards or wrapper shall be printed or marked in any way with the name of any maker of cards duly licensed within the United Kingdom, such cards shall not be entered to be warehoused. And all such foreign cards, wrappers, &c. not printed as aforesaid, or on any of which shall be printed, or marked the name of any licensed maker of cards within the United Kingdom, shall be forfeited, and may be seized by any officer of Customs or Excise, and shall and may be proceeded upon to condemnation, according to any laws of Customs or Excise in force at the time.—9 Geo. IV. c. 18.

⁽¹⁾ The convention entered into between Great Britain and Prussia, 1841, modified, to a certain extent, the navigation practice of this country. By that treaty certain ports between the Elbe and the Meuse, which were considered as the natural outlets of certain inland German states, were deemed to be ports of those states, although, in point of fact, not within their territory; and vessels coming from those ports were to be admitted here on the same conditions as if they formed part of that territory. That privilege was granted to the Prussian and Zollverein navigation and commerce in return for certain privileges granted to British vessels in Prussian ports. That treaty might be put to an end to in the present year, if notice was given before the 1st July.

The Prussian Government has given that notice, intimating, at the same time, on behalf of Prussia and the Zollverein, that they are dissatisfied with that treaty; and it was also intimated that if Great Britain should continue to persist in adhering to her comparatively restrictive navigation system, the states of the Zollverein would think their interest to establish differential duties of 20 per cent. upon the manufactures, the produce, and the commodities of Great Britain.—*Lord Palmerston's Speech in the House of Commons, July 2nd, 1847.*

EAST INDIA GOODS: viz. Goods of places within the limits of the East India Company's Charter, unless into the Ports of

<i>England.</i>		<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Newcastle, Plymouth, Gloucester, Dover, Exeter,	Goole, Lancaster, Portsmouth, Southampton, Sunderland, Yarmouth, Whitehaven, Preston.	Leith, Greenock, Glasgow, Port Glasgow, Aberdeen, Dundee.	Dublin, Belfast, Cork, Limerick, Waterford, Londonderry.

And such other ports as shall be approved by the Lords of the Treasury, and be declared by Order in Council, fit and proper for such importation.

FISH.—Fish of Foreign taking, and all Train Oil, Blubber, Spermaceti Oil, Head-matter, Skins, Bones, and Fins, the produce of fish, or creatures living in the sea, except Anchovies, Eels, Turbots, and Lobsters, unless in vessels which shall have been cleared out regularly with such Fish on board from some foreign port.

GLOVES of **LEATHER**, unless in packages, each of which shall contain 100 doz. pairs of such gloves at least; and in ships of 60 tons burden or upwards.—8 and 9 Vict. cap. 86, s. 63. See also p. 9.

GOODS, the produce of Asia, Africa, or America, shall not be imported from Europe into the United Kingdom, to be used therein, on forfeiture of the same, and 100*l.* by the master of the ship, except the following, viz:—⁽¹⁾

Goods, the produce of the dominions of the Emperor of Morocco, which may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of Asia or Africa, which (having been brought into places in Europe within the Straits of Gibraltar, from or through places in Asia or Africa within those Straits, and not by way of the Atlantic Ocean,) may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of places within the limits of the East India Company's Charter, which (having been imported from those places into Gibraltar or Malta in British ships) may be imported from Gibraltar or Malta:

⁽¹⁾ Corn, Maize, Grain, Flour, Meal, Rice, or Potatoes, the growth or produce of any country, may be imported for home use until 1st March, 1848.

GOODS, the produce of Asia, &c., continued.

Goods taken by way of Reprisal by British ships : and Bullion, Diamonds, Pearls, Rubies, Emeralds, and other Jewels or Precious Stones.—8 and 9 Vict. cap. 88, s. 3.

GOODS the produce of Asia, Africa, or America, shall not be imported into the United Kingdom, to be used therein, in foreign ships, unless they be the ships of the country, in Asia, Africa, or America, of which the goods are the produce, and from which they are imported, under forfeiture of the same, and 100*l.* by the master of the ship, except the following : viz :—

Goods, the produce of the dominions of the Grand Seignior, in Asia or Africa, which may be imported from his dominions in Europe, in ships of his dominions :

Raw Silk and Mohair Yarn, the produce of Asia, which may be imported from the dominions of the Grand Seignior in the Levant Seas, in ships of his dominions : and Bullion.—s. 4.

GOODS of Guernsey, Jersey, Alderney, or Sark. No goods shall be imported into the United Kingdom, from the islands of Guernsey, Jersey, Alderney, or Sark, except in British ships, on forfeiture of the same, and 100*l.* by the master of the ship.—8 and 9 Vict. cap. 88, s. 6.

HIDES, &c. Her Majesty may prohibit, by order in Council, the importation into the United Kingdom, of any Hides or Skins, Horns or Hoofs, or any other part of any Cattle or Beast, in order to prevent any contagious distemper.

SILK: viz. Manufactures of Silk, being the manufactures of Europe, unless into the ports of London, Liverpool, Hull, or Southampton, or ports appointed by the Lords of the Treasury, or into the port of Dublin direct from Bordeaux, or into the port of Dover direct from Calais or Boulogne, and unless in ships of sixty tons burden or upwards. See also p. 9.

SPIRITS, not being Perfumed, or Medicinal Spirits, unless in ships of 60 tons burden at least, and unless in casks, or other vessels capable of containing liquids, each of such casks, or other vessels, being of the size or content of twenty gallons at the least,⁽¹⁾ or in glass bottles, or stone bottles, not exceeding the size of quart bottles, and being really part of the cargo of the ship, in which the same are imported, and included in the manifest, or other papers, enumerating or describing the cargo.

⁽¹⁾ Geneva may be imported in glass bottles containing not more than three pints in each of such bottles.—9 and 10 Vict. cap. 102.

TEA, unless from the Cape of Good Hope, or places eastward of the same to the Straits of Magellan, and only into the following ports, viz.:—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Newcastle-upon-Tyne, Preston, Whitehaven.	Leith, Glasgow, Greenock, Port Glasgow.	Dublin, Belfast, Cork, Waterford.

TOBACCO and **SNUFF** may only be imported in a ship of the burthen of 120 tons or upwards; and into the following ports, viz.:—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Lancaster, Cowes, Falmouth, Whitehaven, Plymouth, Newcastle-upon-Tyne, Southampton, Preston ;	Glasgow, Port Glasgow, Aberdeen, Leith, Greenock ;	Dublin, Belfast, Cork, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, Wexford, Drogheda ;

Or into other such ports as may hereafter be appointed for such purpose by the Lords of the Treasury.

TOBACCO and **SNUFF** may not be imported into the United Kingdom, unless in hogsheds, casks, chests, or cases, containing at least 100 lbs. net weight if from the East Indies,⁽¹⁾ or 300 lbs. weight if from any other place, or

(1) Manilla Tobacco imported in illegal packages may be admitted upon payment of a fine, and upon condition that if the same be cleared for exportation, it should be repacked into legal packages.—T. O. 22nd Oct., and G. O. 2nd Nov., 1823.

Tobacco for private use, in packages under the legal size, may be admitted to entry by special leave of the Board, provided the Tobacco is *bond fide* for the use of the person to whom it is consigned, and is regularly inserted in the manifest and report, and provided the application and proof be made by such person and not by an agent.—B. M. 1st Nov., 1826.

Samples of Tobacco under the legal weight, imported with the hogsheds or other packages to which they belong, and labelled to correspond with the mark and numbers of such hogsheds or packages may be admitted to entry and weighed with the packages to which the respective samples belong, provided the same be duly reported as samples.—G. O. 16th Feb., 1843.

TOBACCO—continued.

100 lbs. weight of cigars at least from any place, not being separated or divided in any manner within the cask or package on forfeiture thereof; except Tobacco of the dominions of the Turkish empire, which may be packed in inward bags or packages, or separated or divided in any manner; provided the outward package be a hogshead, cask, chest, or case, and contains 300 lbs. net at least.

Tobacco the produce of Mexico, or the produce of South America, or the islands of St. Domingo, or Cuba, imported direct from those places respectively, or from the warehouse in Jamaica, or some other British possession in America, may not be imported, unless in packages containing at least 30 lbs. weight each.

Negrohead Tobacco, the produce of, and imported from the United States of America, may not be imported unless in packages of not less than 150 lbs. weight each.—8 and 9 Vict. cap. 86, s. 63, and 9 and 10 Vict. cap. 102.

Tobacco the produce of Porto Rico, of Trinidad or of Mexico, or of South America, or of the islands of St. Domingo or of Cuba, or any Tobacco legally imported from Malta for home consumption, may not be imported unless in packages, each containing at least 80 lbs. net of such Tobacco.—9 and 10 Vict. cap. 102.

And if any Goods shall be imported into the United Kingdom contrary to any of the prohibitions and restrictions herein-before mentioned, the same shall be forfeited.—8 and 9 Vict. cap. 86, s. 63.

CAMBRICS or LAWNS, LEATHER GLOVES, TOBACCO, CIGARS, or SNUFF, MANUFACTURES OF SILK.—The master of every ship arriving from any place whatever, at any port in the United Kingdom, shall report, according to the best of his knowledge, the general denomination of the contents of every package of the before-named Goods, and failing to do so, he shall forfeit £100.—9 and 10 Vict. cap. 102.

**GOODS MAY BE ENTERED
TO BE
WAREHOUSED FOR EXPORTATION ONLY,
ALTHOUGH PROHIBITED.⁽¹⁾**

If by reason of the sort of any goods, or of the place from whence, or the country or navigation of the ship in which any goods have been imported, they be such or be so imported as that they may not be used in the United Kingdom, they shall not be entered except to be warehoused for exportation only.—8 and 9 Vict. cap. 86, s. 65.

Goods of any sort,⁽²⁾ or the produce of any place, not otherwise prohibited than by the Law of Navigation, may be imported into the United Kingdom from any place in a British ship, and from any place not being a British possession in a foreign ship of any country, and however navigated; to be warehoused for exportation only.⁽³⁾—8 and 9 Vict. cap. 88, s. 22.

**RETURNED GOODS ENTERED BY BILL OF
STORE.**

It shall be lawful to re-import into the United Kingdom, from any place in a ship of any country, any goods (except those herein-after mentioned) which shall have been legally exported, and to enter the same by Bill of Store, referring to the entry outwards and exportation thereof, provided the property in such goods continue in the person by whom, or on whose account the same have been exported, and that

⁽¹⁾ Foreign goods, with British marks, cannot be warehoused for exportation.—9 and 10 Vict. cap. 102.

⁽²⁾ Goods, free of duty, imported contrary to the navigation laws, and warehoused for exportation only, if required to be removed to another port for exportation, bond must be taken in a penalty equivalent to the value of the goods, for their due delivery into the custody of the officers at that port.—G. O. 13th January, 1848.

⁽³⁾ The goods must, however, be reported and entered for exportation only.

such re-importation take place within six years from the date of the exportation; and if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would at the time of re-importation be payable on the like goods, under the same circumstances of importation as those under which such goods had been originally imported, or such goods may be warehoused as the like goods might be warehoused upon a first importation thereof.

Provided always that the several sorts of goods enumerated or described in the Table following, shall not be re-imported into the United Kingdom for home use, upon the ground that the same had been legally exported from thence, but that the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom, viz.:—

Corn, Grain, Meal, Flour, Malt, Hops, and Tea.

Goods for which any Bounty or Drawback of Excise had been received on exportation (unless by special permission from the Commissioners of the Customs, and on repayment of such Bounty or Drawback.)

Also all goods for which a bill of store cannot legally be issued, except small remnants of British goods, by special permission of the said Commissioners, and upon proof that they are British, and had not been sold.

Provided that Tobacco, re-imported by bill of store, shall be subject to all the restrictions imposed by law upon Tobacco imported into the United Kingdom, and shall be liable to forfeiture, if imported contrary to such restrictions.—8 and 9 Vict. cap. 86, s. 33.

Method of taking out Bill of Store.—The person in whose name any goods so re-imported were entered for exportation, shall deliver to the searcher, at the port of exportation, an exact account, signed by him, of the particulars thereof, referring to the entry and clearance outwards, and to the return inwards of the same, with the marks and number of the package inwards and outwards; and the searcher, finding that such goods had been legally exported, shall grant a bill of store for the same; and if the person in whose name such goods were entered for exportation was not the proprietor, but his agent, he shall declare on such bill of store the name of the person by whom he was employed; and if the person to whom such returned goods are consigned shall not be the proprietor and exporter, he shall declare on such bill of store the name of the person for whose use such goods have been

consigned to him; and the real proprietor shall declare ⁽¹⁾ to the identity of the goods, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not been sold during such time to any other person, and such declaration shall be made at the ports of exportation and of importation respectively, and thereupon the goods shall be admitted to entry by bill of store, and a warrant granted.⁽²⁾—S. 34.

ENTRY OF GOODS INWARDS.

(8 and 9 Vict. cap. 86.)

Report and Entry.—That the officers of Customs might have full cognizance of all ships coming into any port in the United Kingdom, and of all goods on board, or which may have been on board, it is enacted that no goods shall be unladen from any ship arriving from foreign parts, nor shall bulk be broken before due report of such ship, and due entry of such goods, shall have been made and warrant granted; and that no goods shall be so unladen, except at such times and places as are directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master shall forfeit the sum of 100*l.*; and if, after the arrival of any ship within four leagues of the coast of the United Kingdom, any alteration be made in the stowage of the cargo, so as to facilitate the unlading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk.—S. 2.

Manifest.—No goods shall be imported in a British ship unless the master shall have on board a manifest of such goods, made out, and dated, and signed by him at the place where the goods were taken on board; the manifest to set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and to contain a particular account and description of all the packages on board, their marks and numbers, and of the sorts of goods, and different kinds of each sort, to the best of the master's knowledge.—S. 3.

Manifest Wanting.—Penalty.—If any goods shall be im-

⁽¹⁾ See Declaration No. 20, page 31.

⁽²⁾ When the proprietor of British manufactured goods, returned to this country for want of sale, does not reside at or near the port of re-importation, the requisite declaration may be made before a local magistrate.—G. O. 3rd March, 1843.

ported without such manifest, or if any goods specified thereon be not on board, the master shall forfeit 100*l*.—S. 5.

Master to Report.—The master of every ship arriving from foreign parts, whether laden or in ballast, shall, within twenty-four hours after arrival, and before bulk be broken, make due report of such ship, and shall subscribe a declaration to the truth thereof; and such report shall contain the particulars of all the packages on board, to the best of his knowledge, and the general denomination of the contents of every package containing the following articles imported from any foreign place in Europe: ⁽¹⁾ namely,—Cambrics or Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars or Snuff, and of the place or places where such goods were taken on board, and of the burden of such ship, where built, or if British, ⁽²⁾ of the port of registry, and of the country of the people to whom such ship belongs, and of the name and country of the master, and of the number of the crew, stating how many are subjects of the country to which the ship belongs, and how many are of some other country; and in such report it shall further be declared whether, and in what cases, such ship has broken bulk in the course of her voyage, and what part of the cargo, if any, is intended for importation at such port, and what part, if any, at another port, and what part, if any, is prohibited to be imported ⁽³⁾ except to be warehoused for exportation only, and what part, if any, is intended for exportation, and what surplus stores remain on board, and, if a British ship, what foreign-made sails or cordage are in use on board; and the master of any ship who shall fail to make such report, or who shall make a false report, shall forfeit 100*l*.⁽⁴⁾—S. 7.

⁽¹⁾ The master of every ship arriving from any place whatever, shall report, according to the best of his knowledge, the general denomination of the contents of every package of the above-named goods; and failing to make such report, shall forfeit 100*l*.—9 and 10 Vict. cap. 102.

⁽²⁾ If the ship has received foreign repairs, exceeding twenty shillings the ton, the master must so report.

⁽³⁾ For prohibition on importation see page 1.

⁽⁴⁾ In cases in which application shall be made by the master of a vessel to amend his report, and the duties on the goods shall not exceed 20*l*., the Collector and Controller may, upon proof to their satisfaction that no fraud had been intended, allow the master to amend his report, and thereupon admit the goods to entry, upon payment of the proper duties; and in cases of Timber and Wood goods from the British Colonies, so added to the report, where the duties shall not exceed 10*l*., the goods may be admitted to entry at the low duty, on a satisfactory declaration being made that the excess is of the same description and produce as that part of the cargo mentioned in the Certificate of Clearance.—G. O. 20th Nov., 1841.

In cases of deficiency in the quantities reported, the Collector and Controller may, upon production of similar proof, allow the master to amend his report.—G. O. 20th Nov., 1841.

Manifest to be delivered.—The master shall, at the time of making his report, deliver the manifest, and if the Collector or Controller require it, a bill or bills of lading, or a true copy thereof; and shall answer all questions put to him relating to the voyage, under a penalty of £100.—S. 10.

Cargo for two ports.—If any part of the cargo is reported for importation at some other port in the United Kingdom, the Collector and Controller of the port at which some part of the cargo has been delivered, shall notify such delivery on the manifest, and return the same to the master.—S. 11.

Time allowed for entry of goods.—The importer of any goods must, within 14 days after the arrival of the ship with the same, make perfect entry inwards of such goods, or entry by bill of sight, at the Custom-House, and within such time land the same ⁽¹⁾ and in default of such entry and landing, the officers of the Customs may convey such goods to the Queen's warehouse, for security of duties; and if the duties due thereon shall not be paid within 3 months after the time aforesaid shall have expired, together with all charges of removal and warehouse-rent, the same shall be sold, and the produce thereof applied to the payment of freight and charges, next of duties, and the overplus, (if any,) paid to the proprietor of the goods.—S. 16.

Expense of guarding goods not entered and landed.—Whenever any officer of the Customs shall have been kept in charge of any goods beyond the time allowed by law for the same being entered and landed, it shall be lawful for such officer to detain the vessel in which such goods shall have been imported, provided the same are remaining on board the vessel, until the expenses so incurred, shall have been paid to such person as the Commissioners of the Customs shall appoint; and in all cases where the goods shall have been put out of the vessel, the person or persons in whose names the same shall have been entered, shall pay to the person so appointed all such expenses as may have been so incurred by such officer; and such goods shall and may be detained until such expenses shall have been paid; and if not paid within *one month* after demand made in writing of such person or persons by any officer of the Customs, the same shall and may be sold, and the proceeds applied first to the payment of freight and charges, next of duties, next of the officer's ex-

(1) When the cargoes of vessels are not discharged within fourteen days, and it shall appear that unnecessary delay has taken place, the parties are to be called upon in writing to show cause why the goods should not be conveyed to the Queen's warehouse, and dealt with according to law; and the circumstances of the case, with the explanation of the parties, are to be submitted to the Board.—B. M. 2nd September, 1834.

nses, and of the charges attending the seizure and sale of such goods, and the overplus (if any) shall be paid to the proprietor.—S. 17.

Bills of entry to be delivered.—Persons entering goods inwards (whether for payment of duty or to be warehoused, or whether such goods be free of duty) must deliver to the Collector or Controller a bill of the entry of such goods fairly written in part, and fairly printed in part, IN WORDS AT LENGTH, expressing the name of the ship, and of the master of the ship in which the goods were imported, from whence brought, and the description and situation of the warehouse, to be warehoused, and the name of the person entering the goods, the number and description of the respective packages, and in the margin the marks and numbers of such packages; and shall pay down any duties payable, and such person shall deliver at the same time two or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures arranged in such form and manner, and the number of such duplicates shall be such as the Collector and Controller shall require; and such bill being duly signed by the Collector and Controller, and transmitted to the landing-waiter, shall be the warrant to him for the landing and delivering such goods.—S. 18.

Entry not valid, unless agreeing with manifest, &c.—No entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages correspond with those purporting to be the same, in the ship's report, and in the manifest where required, and in the certificate or other document where required, nor unless the goods shall have been properly described in such entry; and any goods taken or delivered out of any ship or warehouse, or for the delivery of which, or for any order for the delivery of which from any warehouse, demand shall have been made, not having been duly entered, shall be forfeited.—S. 20.⁽¹⁾

Goods at value.—If the goods shall be charged to pay duty

⁽¹⁾ *Goods imported for re-exportation.*—In instances of packages of goods, imported for the purpose of re-exportation, the examination is not to extend beyond one or two of the packages included in each entry, provided the goods be either at once taken from the importing to the exporting vessel, or, if landed from the importing vessel, that they be immediately placed in a secure warehouse, selected for the purpose, here to remain unopened under the locks of the Crown, until taken out for shipment on board the exporting vessel; and provided also that the contents of each package be specially endorsed on the warrant, and that the removal of the goods in each instance take place in charge of an officer.—T. O. 7th October, 1846. G. O. 13th October, 1846.

according to the number, ⁽¹⁾ measure, or weight thereof, such number, measure, or weight, must be stated in the entry; if, according to the value, such value must likewise be stated in the entry, and affirmed by the declaration of the importer or his known agent, written upon the warrant of entry, and attested by his signature; ⁽²⁾ and if the goods in such entry be chargeable at the option of the officers of Customs, either according to the number, measure, or weight thereof, or according to the value thereof, then, as well such numbers, measure, or weight, as also such value, shall be in like manner stated in the entry, ⁽³⁾ and attested; and if any person make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorized by him, such person shall forfeit £100.—S. 21.

Free Goods.—Value to be stated on entry.—And whereas it is expedient that correct accounts may continue to be taken of the value of the imports of certain goods upon which duty has hitherto been charged according to the value thereof, but upon which goods the duties have been repealed; be it enacted, that upon the entry inwards of any such goods, the value thereof shall be stated in the entry, and shall be affirmed by the declaration of the importer or his agent, and if such declaration be false, the person signing the same shall forfeit a sum not exceeding £20; and it shall be lawful for the officer appointed to examine such goods, to call for the invoice, bills of parcels, and such other documents relating thereto, as he may think necessary for ascertaining the true value of the same.—S. 23.

Agents to be Licensed.—It shall not be lawful for any person to act as an agent for transacting business in the Port of London, which shall relate to the entry or clearance of any ship, or of any goods, or of any baggage, unless authorized so to do by licence from the Commissioners of her Majesty's Customs; and if any person shall act as such agent, not being so licensed, or if any person shall be in partnership in such agency with any person not so licensed, such person shall, for every such offence forfeit the sum of £100.—S. 158.

Agent may appoint Clerks to act.—Any such agent or

⁽¹⁾ In all cases where the merchant is unable to specify the exact number or quantity of saleable goods contained in the packages, he is at liberty to pass a warehousing entry for such goods without specifying the quantity or number, in the same manner as is now practised with respect to all other descriptions of goods.—B.M. 12th November, 1834.

⁽²⁾ See Declaration No. 26, page 32.

⁽³⁾ In cases in which any articles shall have been undervalued, or entered under a wrong denomination, and the difference of duty shall not exceed £10, the Collector and Controller, after full inquiry, may permit the entry to be amended, on proof being adduced that no fraud had been intended, taking a deposit not exceeding £2, to abide the Board's decision.—G. O. 21st November, 1841.

agents in co-partnership may appoint any person, without licence, to be his or their clerk in transacting such agency; but no person shall be admitted to be such clerk to more than one agent or co-partnership of agents, nor until his name and residence, and the date of his appointment, shall have been endorsed on the licence of every such agent, and signed by him.—S. 161.

Goods Undervalued.—If, upon the examination of any goods entered to pay duty according to the value thereof, it shall appear to the officers of Customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and within seven days from the day on which the goods shall be finally examined by the proper officers by virtue of a duty-paid entry, if it be in England, or within ten days from such last-mentioned day, if it be in any port in Scotland, Ireland, or the Isle of Man, to take such goods for the use of the Crown; and if a different rate of duty shall be charged upon any goods, according as the value of the same shall be described in the entry, to be above or to be below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of the Customs that such goods, by reason of their real value, are liable to the higher rate of duty, they may, in like manner, take such goods for the use of the Crown; and the Commissioners of her Majesty's Customs shall thereupon, in any of such cases, cause the amount of such valuation, together with an addition of £10 per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown; and if the produce of the sale shall exceed the sums so paid, and all charges incurred by the Crown, one moiety of the overplus shall be given to the officer or officers who had detained and taken the goods; and the money retained for the benefit of the Crown shall be paid into the hands of the Collector of the Customs, with the knowledge of the Controller, and be carried to account as duties of Customs.—S. 22.

Goods Damaged.—Goods, except goods paying duty at value, and except the following goods, viz.—

Cantharides,
Cocoa,
Coculus Indicus,
Coffee,
Currants,
Figs,
Guinea Grains,
Lemons,
Nux Vomica,

Opium,
Oranges,
Pepper,
Raisins,
Sugar,
Tea,
Tobacco, and
Wine,

receiving damage during the voyage, after they were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom, an abatement of the duties will be allowed in proportion to the damage, on proof being made by declaration,⁽¹⁾ to the satisfaction of the Commissioners of the Customs, or of any officers of Customs acting therein under their directions, that such damage was received after the goods were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom; and provided claim to such abatement of duties be made at the time of the first examination of such goods; but if, on examination of the goods, the officers of Customs shall be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the Collector and Controller shall choose two indifferent merchants experienced in such goods, who shall examine the same, and shall make and subscribe a declaration,⁽²⁾ stating in what proportion, according to their judgment, such goods are lessened in their value by reason of such damage, and thereupon the officers of Customs may make an abatement⁽³⁾ of the duties according to the proportion of damage so declared by such merchants.— S. 30, 31, and 32.

Goods entered by Bill of Sight.—If the importer of goods or his agent cannot for want of full information make a perfect entry, and shall declare before the Collector or Controller to the truth thereof, it shall be lawful for the Collector or Controller to receive an entry by Bill of Sight for the packages by the best description which can be given, and thereupon grant a warrant in order that the same may be provisionally landed and examined by such importer in presence of the proper officers; and within three days after

(1) See Declarations Nos. 8 and 9, p. 28 and 29.

(2) See Declaration No. 10, p. 29.

(3) In cases of allowance for damage, where the duty on the proportions adjudged shall not exceed £10, the same may be allowed by the Collector and Controller, by the usual certificate of damage.

And in cases where an allowance shall have been certified by the landing officers, as proper to be made for increase of quantity in goods imported, from having become mixed with salt water, or extraneous matter during the voyage, and where the duty on the proposed allowance shall not exceed £10, the Collector and Controller may direct the same to be deducted from the foot of the landing account.—G. O. 20th November, 1841.

When damaged goods are duty paid, the allowance is to be returned by certificate; but if warehoused, by a deduction on the warrant for home consumption.—G. O. 25th May, 1827.

No claim for abatement of duties will be allowed unless made in writing within four days from the first examination of the goods, and while they remain in the custody of the officers.—B. M. 3rd January, 1829.

the landing thereof, the importer shall make a full and perfect entry thereof, and shall either pay the duties thereon or shall duly warehouse the same; and in default of perfect entry within three days, such goods shall be taken to the Queen's warehouse, and if the importer shall not within one month after make a perfect entry thereof, and pay the duties on such part as can be entered for home use, together with the charges of removal and of warehouse rent, such goods shall be sold for the payment of such duties (or for exportation, if they be such as cannot be entered for home use or shall not be worth the duties and charges) and for the payment of such charges, and the overplus, if any, shall be paid to the importer or proprietor thereof.—S. 24 and 25.

Deposit to be made.—On entry by Bill of Sight,⁽¹⁾ a deposit shall be made in sufficient amount to cover the duties payable on the goods intended to be landed or examined thereby; and the importer or his agent shall make and subscribe a declaration that he has not any reason to believe that the duties on the goods will amount to more than the sum deposited; and if the sum so deposited shall not be equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby no part shall be delivered until a perfect entry or entries is or are made for the whole of the goods contained in such package.—S. 26 and 27.

Bill of Sight to be endorsed.—Before any such goods shall be delivered, the importer or his agent shall endorse upon the Bill of Sight a particular account thereof, to which he shall affix his signature and place of abode, with the date of making such endorsement.—S. 28.

Goods concealed—forfeited.—Where any package or parcel shall have been landed by Bill of Sight, and any goods or other things shall be found in such package or parcel concealed in any way, or packed with intent to deceive the officers of the Customs, as well all such goods and other things, as the package or parcel in which they are found, and all other things contained in such package or parcel shall be forfeited.—S. 29. ⁽²⁾

⁽¹⁾ Goods entered by Bill of Sight, or which are subject to *ad valorem* duty may not be removed from the importing vessel without being accompanied by a tidewaiter.—B. M. 30th May, 1829.

⁽²⁾ Bills of Sight are not required for goods landed under dock orders, or for those taken to the Queen's warehouse for security of duties; but such goods are to be examined on the production of the bill of lading or other authority, and be delivered on payment of the proper duties.—B. M. 23rd April, 1831.

Certificates of Clearance.—No goods shall be entered as being of or from any British Possession abroad, (if any benefit attach to such distinction,) except the territories subject to the Government of the Presidencies of FORT WILLIAM in BENGAL, FORT ST. GEORGE, and BOMBAY, respectively, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate, under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.—S. 36.

Certificate of Produce—is required before the under-mentioned goods can be admitted to entry into the United Kingdom⁽¹⁾ as being the produce of, or imported from a British Possession: viz.

CORN, GRAIN, MEAL, or FLOUR from any British Possession out of Europe.—5 Vict., sess. 2, cap. 14, s. 5.

SUGAR, COFFEE, COCOA, and SPIRITS from any British Possession in America, or from the island of Mauritius.—8 and 9 Vict. cap. 86, s. 38.

SUGAR, from places within the limits of the East India Company's Charter.—S. 39.

SUGAR and COFFEE, the produce of any British Possession within the limits of the East India Company's Charter, which shall have been imported into the Cape of Good Hope from the place of its production, and shall have been warehoused at the Cape of Good Hope, and subsequently imported from thence into the United Kingdom.—S. 40.

TIN, imported into the United Kingdom as the produce of, and imported from the British Possessions in India.—G. O. 11th March, 1844.

WINE, from the Cape of Good Hope.—S. 41.

ALL GOODS from the islands of Guernsey, Jersey, Alderney, Sark, or Man.—S. 43. And

SPERMACEI OIL of British taking, and imported from a British Possession.—S. 47.

(1) If the certificate of produce for goods of the above description be wanting, on application to the Board of Customs, the goods will be admitted at the low duty, on bond being given to produce the same.—See Declarations, p. 30, 31, and 32.

REGULATIONS

AS TO

PASSENGERS' BAGGAGE.

The attention of Passengers arriving from the Continent is drawn to the following regulations respecting the examination of Baggage.

Attendance is given at the different Baggage Warehouses in London, as follows:—

Fresh Wharf, The Custom House, St. Katherine's Wharf, and Blackwall,	} From the 1st March till the 31st October, from 8 o'clock A.M. until 7 o'clock P.M.; and from 1st November till 28th February, from 9 o'clock A.M. until 5 o'clock P.M.
--	--

As soon as all the baggage shall have been landed, those passengers having single packages will be entitled to have them first examined; after which the remaining passengers will be called in, according to the list furnished by the captain.

To insure regularity, passengers are requested to see that their names are properly inserted in the list.

Should the vessel arrive when the examining officers are not in attendance, the visiting officer to the ship will examine and deliver to such passengers as may require the same, any trifling quantity of baggage, consisting of wearing apparel only.

Passengers are particularly requested to notice that all merchandise brought with their baggage is liable to seizure.
—B. M. 16th December, 1845.

If any passenger or other person on board any vessel or boat shall, upon being questioned by any officer or officers of Her Majesty's Customs, whether he or she has any foreign goods upon his or her person, or in his or her possession, deny the same, and any such goods shall, after such denial, be discovered upon his or her person, or in his or her possession,

such goods shall be forfeited, and such person shall forfeit treble the value of such goods.—8 and 9 Vict. c. 87, s. 89.

All wearing-apparel and baggage accompanying the proprietor, of whatever description, (except East India articles) is to be delivered duty free; provided it appears that the articles have been really worn, and were not made up for the purpose of being introduced into this country. Where the articles are not of this description, and liable to duty, or where the same are prohibited, the proprietors may leave them in the Queen's warehouse for a period not exceeding six months, in order to give them an opportunity of taking them back without payment of duty; but these regulations are to be confined to cases where there is no improper proceeding, or attempt to unship or land articles without the knowledge of the officers.—B. M. 6th August, 1822.

Pictures or images (used for devotional purposes) found in the baggage of foreign princes, noblemen, or persons of distinction, may be admitted duty free.—T. O. 12th May, 1814.

Any trifling article, necessary to enable a party to follow any particular profession, such as a flute, a violin, or musical or surgical instruments, *bonâ fide* the property, and in the use of the party in the ordinary exercise of his profession, may be admitted duty free.—B. O. July, 1828.

Vestments for Roman Catholic Clergy may be admitted to entry duty free, on application being made by the clergyman for whom such vestments are intended, who must duly certify⁽¹⁾ that the vestments imported by him are intended for public worship, and have not been procured for the purpose of sale, nor by agents employed to import them; and that in no case shall the indulgence be extended to more than one suit of each description of vestments used in Roman Catholic worship; and the Lords of her Majesty's Treasury reserve to themselves an examination into the ability of the party to provide vestments at their own expense, should they deem such inquiry expedient.—T. O. 22nd June, 1840.

In sanctioning the delivery of such vestments free of duty, it was their Lordships' intention to restrict the indulgence to those individuals only, who imported the articles themselves for public worship, and whose circumstances were of that limited nature, as to render them unable to pay the duty without sustaining serious inconvenience; and their Lordships direct, that these regulations may be strictly adhered to with respect to all future importations.—T. O. 15th October, 1840, and B. M. 15th May, 1841.

With respect to works of art for the adornment of churches,

(¹) See Declaration No. 6, page 28.

their Lordships' decision thereon will be regulated by the circumstances of each case, on application being made for importation *duty free*.—T. O. 22nd June, 1840.

Foreign Watches and fowling-pieces, whether new or otherwise, must be regularly entered, and charged with duty, although the same form part of the passenger's baggage.—B. M. 3rd Dec. 1816. British fowling-pieces, the property of private individuals, may be delivered duty free, upon the parties making proof, to the satisfaction of the Officers of the Customs, that the same are of British manufacture, ⁽¹⁾ instead of the parties making a special application to the Board.—B. M. 3rd Aug. 1831. And one pair of pistols, (if old and used,) brought by passengers in their baggage, will be delivered duty free.—B. M. 23rd Sept., 1829.

A single rifle or a single fowling-piece brought by a passenger with his baggage, allowed to be delivered duty free, upon declaration of the party that the same is for private use only.—G. O. 16th April, 1846.

British-Built Carriages actually in use by passengers as their travelling-carriages, are to be passed *duty free*.—B. M. 29th Aug., 1837.

Old British Plate.—Collectors and Controllers may allow the delivery, free of duty, of such old British Plate as may have been taken abroad by the persons who bring the articles back, on the usual declaration ⁽²⁾ being made and the landing officers being satisfied of the facts.—G. O. 9th Nov., 1847.

Trifling articles of Silk, and small quantities of Leather Gloves found in the baggage of passengers landing from the Continent, are to be admitted to entry for private use, on the usual declaration to that effect being made.—B. M. 7th Aug., 1833.

Articles of trifling value, in the baggage of passengers from the British Possessions, unaccompanied by certificates of clearance, where the high duty on the articles may not exceed 10s, and the principal landing officers are satisfied that the goods are imported from a British Possession, and are intended for private use, may be delivered at the low duty, without special application being made to the Board.—B. M. 7th Aug., 1844.

The remains of passengers' stores, unexpended on the voyage, may be admitted to entry, provided the same be brought openly and produced to the examining officers on board.—B. M. 25th May, 1817.

(¹) See Declaration No. 7, p. 28.

(²) See Declaration No. 2, p. 27.

The duties are not to be charged on any quantity less than a pint of ordinary drinkable spirits of whatever strength; or half-a-pint of Eau de Cologne, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.—T. O. 20th Oct., 1820.

Passengers arriving from the Continent or other short voyages, will be permitted to enter any quantity of Cigars under 3 lbs. weight; and passengers from the East or West Indies, or other distant voyages, any quantity not exceeding 7 lbs. weight, without special application to the Board.—G. O. 14th January, 1837.

Passengers permitted to enter for home use, as surplus stores, any quantity of Unmanufactured Tobacco not exceeding 9 lbs. in weight, without special application to the Board.—G. O. 30th March, 1843.

To prevent books, maps, and musical instruments, the property of individuals, being charged with duty more than once, the proprietor shall, on each re-importation, make declaration⁽¹⁾ that the duties were paid thereon on their original importation, or that he purchased them in this country, in a fair way of trade; that such are the same he exported from hence, and are now brought back for his private use, and not for sale in this country.—T. O. 3rd October, 1818, and B. M. 28th January, 1833.

Pictures, sketches, and drawings, brought from the Continent, and accompanied by the proprietor, are to be admitted free of duty upon a declaration⁽²⁾ of the proprietor, that the same were wholly executed by him for his amusement, and are not intended for sale in this country.—T. O. 5th Aug., 1817.

The Board of Customs having had under consideration the present practice of passing entries for articles found in passengers' baggage brought to the Queen's warehouse, and being of opinion that passengers are too frequently exposed to unnecessary delay and expense in the mode at present pursued, have directed the following regulations to be established, viz.—

1st. That bills of sight shall not be required for the examination of passengers' baggage brought to the Queen's warehouse, whether accompanied by the proprietor or not.

2nd. That passengers' baggage, unaccompanied by the proprietor, be landed under baggage sufferances, for which sufferances no charge is to be made.

3rd. That passengers' baggage, accompanied by the pro-

(¹) See Declaration No. 1, page 27. (²) See Declaration No. 18, p. 30.

prietor, be brought to the warehouse without sufferances, in charge of the proper officer, as at present.

4th. That books, plate, or other articles contained in passengers' baggage, on which drawback might have been received on exportation, be delivered, upon the declaration⁽¹⁾ of the passenger that no drawback was received thereon.

5th. That when a package containing passengers' baggage has no article liable to duty, the same shall be immediately delivered, without any charge for warehouse rent, provided the package has not been more than a week in the Queen's warehouse.

6th. That the proprietor be allowed to abandon any article he may consider not worth the duty.

7th. That in all cases in which there is found in the baggage of any passenger any article liable to duty, brought for private use, and not as merchandise for sale, no charge be made for passing the entry where the duty amounts to less than 20s.—nor more than 1s. in any case where the duty does not amount to more than 5l.

8th. That whenever it shall appear that any licensed agent employed by passengers to clear their baggage has charged the parties for Customs' duties and entry, or for any other disbursement, more than he has actually paid, the Board will take measures for withdrawing his licence, and for putting his bond in suit.—B. M. 3rd February, 1831.⁽²⁾

Brokers or agents required to produce authority previous to taking out a baggage sufferance.—B. O. 17th March, 1813.

In case passage vessels arrive after the legal hours of business are over, and during the continuance of daylight, the baggage of the passengers is to be taken to the Queen's warehouse the same day, by the Tide Surveyor, for examination the following morning.—G. O. 17th October, 1817.

Tide Surveyors may examine and deliver small quantities of wearing apparel only, from on board the vessel.—B. O. 25th November, 1837.

Letters found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.—B. O. 19th July, 1838.

⁽¹⁾ See Declaration No. 3, p. 27.

⁽²⁾ It is distinctly understood that the above regulations apply solely to the baggage of passengers, and not to any goods brought as merchandise for sale; such goods must be regularly manifested, reported, and entered, and the regulation of the law in all cases strictly complied with.—B. M. 19th April, 1828.

Small quantities of East India China accompanied by passengers from the Continent, may be admitted to entry for private use without fine.—T. O. 8th October, 1828.

Foreign newspapers brought in the baggage of passengers, if bound, to be charged with duty as goods manufactured; but if unbound, are free of duty.—G. O. 29th April, 1829.

If the examination of passengers' baggage should take place at so late an hour as to preclude the entry being passed the same day, and the passengers would be inconvenienced by waiting, the examining officer, with the consent of the Landing Surveyor, may give the licensed agent credit till the following day, or take a deposit, provided the duty does not exceed 10l.—C. M. 19th April, 1828.

If any officer, clerk, or other person acting in any office or employment in H. M. Customs shall take or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any other sort or description whatever, directly or indirectly from any person, (not being a person duly appointed to some office in the Customs,) on account of anything done or to be done by him in any way relating to his said office or employment, except such as he shall receive under any order or permission of the said Commissioners, every such officer so offending shall on proof thereof be dismissed from his office; and if any person (not being a person duly appointed to some office in the Customs) shall give, offer, or promise to give any such fee, perquisite, gratuity, or reward, such person shall for every such offence forfeit the sum of 100l.—8 and 9 Vict. cap. 85, s. 8

DECLARATIONS.

DECLARATIONS REQUIRED TO BE MADE ON THE ENTRY OF CERTAIN ARTICLES.

(1.)

Foreign Books, Maps, and Musical Instruments re-imported.

I, do hereby declare that the Foreign Books, (*Maps, Musical Instruments, as the case may be,*) were purchased in this country, in a fair way of trade, (*or that they were paid thereon on their original importation, as the case may be,*) that they are the same as were taken by me in this country, and are now brought back by me for my private use, and not for sale.

Witness my hand and declared before me,
day of .

J. P.

(2.)

For old British Plate re-imported.

I, do hereby declare that I took the old British Plate above mentioned, from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon.

Witness my hand and declared before me,
day of .

W. B.

(3.)

For English Books re-imported.

I, do hereby declare that the English Books herein mentioned, were taken by me from this country on a former occasion, and that no drawback was received thereon, and that they are still my property.

Witness my hand and declared before me,
day of .

C. D.

(4.)

For Clocks and Watches imported.

I, do hereby declare that at the time I purchased the above mentioned Clock, (or Watch,) I was entirely ignorant of the same being subject to duty.

rant of the law requiring the maker's name to be on it, and that the Clock (or Watch) in question is imported for my own private use, and not by way of merchandise.

Signed and declared before me,
this day of . E. F.

(5.)

For empty Barrels, Casks, or other Packages returned.

I, G. K., do hereby declare that the Empty Barrels (*Casks or other packages, as the case may be*) above-mentioned are of British manufacture, were formerly exported by me with merchandise, and are now returned as my property.

Signed and declared before me,
this day of . G. K.

(6.)

For Vestments belonging to Clerical Functionaries.

I, T. C., do hereby declare that the Vestment above mentioned is imported by myself, for my own use in the performance of my religious duties as a Clerical Functionary.

Signed and declared before me,
this day of . T. C.

(7.)

For Fowling-pieces of British Manufacture.

I, X. Y., do hereby declare that the Fowling-piece above-mentioned is of British manufacture, and was taken by me from this country, on a former occasion, and is now returned my private property.

Signed and declared before me,
this day of . X. Y.

(8.)

For damaged Goods, by the Captain.

I, G. H., do hereby declare that the ——— above-mentioned is damaged and lessened in its true value by means of some unavoidable accident which happened to the same during the voyage, and after such ——— was shipped, and laden in foreign parts on board the above ship, myself being the Master thereof, and importing the same, and before such ——— was unshipped or discharged from the vessel.

Signed and declared before me,
this day of . G. H.

(9.)

For damaged Goods, by Importer.

J. K., Importer, do hereby declare that the _____
 within mentioned, when shipped at _____ was sound and
 good condition, to the best of my knowledge and belief.
 Declared before me,
 s _____ day of _____ J. K.,

(10.)

For Merchants called in to survey damaged Goods.

L. M. and N. P., of London, Merchants, having viewed and examined the _____ within mentioned, imported by _____ in the ship _____ from _____; and they being experienced in the nature and value of the said goods, do hereby certify and declare, that they have received damage by salt water or otherwise, and are lessened in their true value⁽¹⁾ and that they are no ways interested in the said goods.

Declared before me,
is _____ day of _____ .

L. M.
N. P.

(11.)

For Sample.

I, R. S., do hereby declare that the ——— above men-
tioned is imported for the purpose of samples only.
Declared before me,
is day of . R. S.

(12.)

For Fish British taken.

I, R. E., do hereby declare that the Fish above mentioned
as actually caught and taken in British ships, and cured by
the crews of such ships, or by her Majesty's subjects.
Declared before me,
is day of . R. E.

(13.)

For Claim on Goods sold at Custom-house Sale.

I, G. C., do hereby declare that I had at the time of sale,
and still have, a legal claim to the goods above mentioned.
Declared before me,
this day of . G. C.

(1) State proportion of damage.

(14.)

For Proprietor of Goods for private use.

I, J. T., do hereby declare that the ——— above mentioned (is or are) imported for my own private use, and not by way of merchandise.

Declared before me,
this day of

J. T.

(15.)

For Consignee, not Proprietor.

I, J. S., do hereby declare that the goods above mentioned have been consigned to me for and on account of ———.

Declared before me,
this day of

J. S.

(16.)

For Master's Certificate of Produce for Sugar, Coffee, Cocoa, &c., and for Goods from Guernsey, &c.

I, W. D., do hereby declare that this certificate was received by me at ———, where the goods were taken on board, and that the goods imported in my vessel are the same as mentioned therein.

Signed and declared before me,
this day of

W. D.

(17.)

For Importer's or Consignee's Certificate of Produce in the absence of the Master, when permitted to be taken by the Commissioners of Customs.

I, T. C., Importer (or for self and partners, the Importers) of the goods within mentioned, do hereby declare that this certificate was transmitted to me (or to us) from ———, where the said goods were taken on board; and that the goods consigned to me (or to us) and imported in the ———, are the same as are mentioned therein.

Signed and declared before me,
this day of

T. C.

(18.)

For Paintings, Drawings, Sketches, or Sculpture executed by a British Artist for his own amusement, and not for sale.

I, M. A., do hereby declare that the ———⁽¹⁾ within referred to, was (or were) wholly executed by me, for my own amusement, and not for sale in this country.

Signed and declared before me,
this day of

M. A.

⁽¹⁾ Here specify whether Painting, Picture, Drawing, Sketch, or Sculpture.

(19.)

For old Copper or Pewter Utensils, brought from British Possessions abroad.

I, O. P., do hereby declare that the old worn-out Copper or Pewter Utensils (as the case may be) have been used at the estate of —, in the island of —, that they are consigned to me on account of the owners of that estate, and that I verily believe them to be of British manufacture.

Signed and declared before me,
this day of .

O. P.

(20.)

For Proprietor of returned Goods.

I, W. R., Importer of the goods above mentioned, do hereby declare that they are⁽¹⁾ the same as are mentioned in the foregoing certificate; and that I was the proprietor thereof at the time of exportation and of the importation, and that the same have not been sold or disposed of to any other person.

Declared before me,
is day of .

W. R.

(21.)

For Agent or Shipper of returned Goods.

I, J. K., do hereby declare that I shipped the goods above mentioned, for and on account of —.

Declared before me,
is day of .

J. K.

(22.)

For Importer of Sperm Oil, taken by the Crews of British Ships.

I, J. F., Importer of the goods above mentioned, do hereby declare, that they are, to the best of my knowledge and belief, the produce of fish or creatures living in the sea, taken and caught wholly by the crews of British ships, owned and navigated according to law.

Declared before me,
is day of .

J. F.

(23.)

For Importer of Sperm Oil direct from the Fisheries.

I, B. A., Importer of the — within mentioned, do hereby declare, to the best of my knowledge and belief, that the same are the produce of fish or creatures living in the sea,

(¹) Insert "of British manufacture," if that should be the case.

taken and caught wholly by the crew of the importer (or by the crew of some other ship, naming the ship) cleared out from the United Kingdom, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man, (stating whether imported direct from the fishery.

Signed and declared before me,
this day of .

(24.)

For Captain importing Sperm Oil direct from the Islands.

I, C. D., Master of the———, do hereby declare that the —— is the produce of fish or creatures living taken and caught wholly by the crew of the abovesaid ship, cleared out from ——, (state where,) and imported direct from the fishery.

Signed and declared before me,
this day of .

(25.)

For Importer or his Agent entering Goods at value.

I, A. F., of, (place of abode) do hereby declare, that I am the Importer, (or authorized by the Importer) of the Goods contained in this entry, and that I enter the same for consumption, which, if a part only) at the sum of ——.

Declared before me,
this day of .

(26.)

For the Master of a Ship, that the Requirements of the Acts 9 and 10 Vict. cap. 100, have been complied with.

I, A. B., Master of the ship ——, do certify that the requirements of the act 9 and 10 Vict., cap. 100, have been duly complied with.

Declared before me,
this day of .

A

TABLE OF DUTIES OF CUSTOMS

PAYABLE ON

GOODS IMPORTED INTO THE UNITED KINGDOM,

ALSO OF

DUTY FREE GOODS.

The * in the column of duties, indicates that the additional duty of 5 per cent. must be charged; likewise that the duty is levied under the 8th and 9th Vict. cap. 90. Where no other duties were levied and granted by the 9th and 10th Vict. cap. 23, except where otherwise stated. In each article duty free is placed the denomination under which the article is to be entered on the official document.

	£.	s.	d.
Islands, or Cornelians, not set value		free	
Wool, manufactured, or set, for every 100l. val.	10	0	0
and BEER, of all sorts, (¹) barrel	1	0	0
<i>(The Barrel to consist of 32 gallons.) (²)</i>			
GOSSYLL SEED cwt.		free	
LI cwt.		free	
NET ROOT cwt.		free	
NAILS, viz:—			
Bitter cwt.		free	
Jordan cwt.	1	5	0*
not Jordan, nor Bitter. cwt.	0	10	0*
Paste of for every 100l. value	10	0	0
. lb.		free	
and ROCH ALUM cwt.		free	
R.—Rough cwt.		free	
Manufactures of, not enumerated, for every 100l. value	10	0	0
REGIS ounce		free	
RYNA WOOD ton		free	

Wine and Beer imported from the Isle of Man, 7s. 11½d. per barrel
 Gallons.—T. O. November 20th, 1840.
 . O. 3rd August, 1842

		£.	s.	d.
ANCHOVIES	lb.	0	0	2 ⁴
— of and from British Possessions . . .	lb.		free	
ANGELICA	cwt.		free	
ANIMALS, LIVING, viz.—				
— Asses, Goats, Kids, Oxen and Bulls, Cows, and Calves, Horses, Mares, Geldings, Colts and Foals, Mules, Sheep and Lambs, Swine and Hogs and Sucking Pigs	each		free	
ANNATTO, Roll and Flag	cwt.		free	
ANTIMONY, viz., Crude	cwt.		free	
— Regulus of	cwt.		free	
— Ore	ton		free	
APPLES, (1) Raw	bushel	0	0	6 ⁴
— of and from British Possessions . . .	bushel	0	0	2 ⁴
— Dried	bushel	0	2	0 ⁴
AQUAFORTIS	cwt.	0	5	0 ⁴
ARGOL	cwt.		free	
ARISTOLOCHIA	cwt.		free	
ARROW ROOT	cwt.	0	2	6
— of and from British Possessions . . .	cwt.	0	0	6
ARSENIC	cwt.		free	
ASHES, viz., Pearl and Pot	cwt.		free	
— Soap, Wood, and Weed	cwt.		free	
— not enumerated	value		free	
ASPHALTUM, or BITUMEN JUDAICUM . . .	ton		free	
BACON	cwt.		free	
BALSAMS, unenumerated	lb.		free	
BANDSTRING TWIST . . . for every 100l. value		10	0	0
— of and from British Possessions, for every 100l. value		5	0	0
BARILLA	ton		free	
<i>Barilla is restricted as to importation.—</i>				
See p. 4.				
BARK	cwt.		free	
— Extract of, or of other Vegetable Sub- stances, to be used only for Tanning Leather	cwt.		free	
<i>Bark of Oak is restricted as to importation.</i>				
See p. 4.				
BARLEY, Pearled (2)	cwt.	0	1	0
— of and from a British Possession . . .	cwt.	0	0	6
BARRELS, empty. See <i>Miscellaneous Orders</i> .				

(1) Apples not worth the duty may be destroyed.—B. O. 18th June, 1832.

(2) Pot or Hulled Barley admitted free of duty until 1st March, 1843.—10 and 11 Vict. cap. 64, and G. O. 24th May, 1847.

	£.	s.	d.
BARWOOD ton		free	
BASKET RODS, peeled and unpeeled . . bundle not ex. 3 ft. in circumf. at the band . . .		free	
BASKETS for every 100l. value	10	0	0*
BAST ROPES, Twines, and Strands, for every 100l. value	10	0	0
— of and from British Possessions, for every 100l. value	5	0	0
BEADS, viz.:—			
— Arangoe for every 100l. value	10	0	0
— Coral for every 100l. value	10	0	0
— Crystal for every 100l. value	10	0	0
— Jet for every 100l. value	10	0	0
— not otherwise enumerated or described, for every 100l. value	10	0	0
— Beads and Bugles of Glass. See <i>Glass</i> .			
BEANS, Kidney and French bushel		free	
BEEF, Salted (not being Corned Beef) . . cwt.		free	
— Fresh, or Slightly Salted cwt.		free	
BEEF-WOOD ton		free	
BEER, viz., Mum. . . . the barrel of 32 gallons	1	0	0
— Spruce the barrel do.	1	0	0*
— and Ale,(¹) of all sorts . . . the barrel do.	1	0	0
BERRIES, unenumerated cwt		free	
BIRDS, viz., Singing Birds number		free	
BISCUIT, Ship or other kinds, not being Fancy Biscuits or Confectionary, admitted free of duty, until 1st March, 1848; 10 & 11 Vict. cap. 64, and G. O. 27th April, 1847.			
BITUMEN JUDAICUM ton		free	
BLACKING for every 100l. value	10	0	0
BLACKWOOD ton		free	
BLADDERS number		free	
BONES of Cattle and other Animals, and of Fish, (except Whale Fins,) whether burnt or not, or as Animal Charcoal ton		free	
BONNETS. See <i>Hats</i> .			
BOOKS, being of editions printed prior to the year 1801, bound or unbound, . . . the cwt.(²)	1	0	0*

(¹) Imported from the Isle of Man, 7s. 11½d.* per barrel of 36 gallons.
— T. O. 20th Nov., 1840.

(²) Books (being such as can be legally imported) printed in the
English language in the British Possessions, are to be admitted to
entry at the same rate of duty as books printed in the Foreign living
languages.—G. O. 13th July, 1839; and G. O. 4th Nov., 1839.

		£.	s.	d.
Books, continued.				
—	being of editions printed in or since the year 1801, bound or unbound cwt.	5	0	0 ^r
—	In the Foreign living languages, being of editions printed in or since the year 1801, bound or unbound, cwt.	2	10	0 ^r
—	<i>published in the dominions of Prussia⁽¹⁾ are admitted under the Act 9 and 10 Vict. cap. 58, at the following duties, viz.:—</i>			
—	Works originally produced in the United Kingdom, and republished in the country of export cwt.	2	10	0
—	Works not originally produced in the United Kingdom cwt.	0	15	0
Boot-Fronts, not exceeding 9 inches in height .				
	dozen pairs	0	1	9
—	exceeding 9 inches in height . dozen pairs	0	2	9
Boots, Shoes, and Calashes, ⁽²⁾ viz.:—				
	Women's Boots and Calashes . dozen pairs	0	6	6
	.... if lined or trimmed with Fur or other Trimming dozen pairs	0	7	6
	Women's Shoes, with Cork or Double Soles, quilted Shoes, and Clogs . . dozen pairs	0	5	0
	.... if trimmed, or lined with Fur or other trimming dozen pairs	0	6	0
	Women's Shoes of Silk, Satin, Jean, or other Stuff, Kid, Morocco, or other Leather . . dozen pairs	0	4	6
	.... if trimmed or lined with Fur or any other Trimming dozen pairs	0	5	0
Girls' Boots, Shoes, and Calashes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties.				
	Men's Boots dozen pairs	0	14	0

⁽¹⁾ The privilege of copyright extended to Saxon authors, and the duties on Saxon books and engravings reduced from and after 1st Oct. 1846.—O. C. 26th Sept., and G. O. 27th Oct. ¹¹⁶₁₈₄₆.

— Extended to the Duchy of Brunswick, by O. C. 24th April, 1847; and G. O. 8th May, ⁶⁸₁₈₄₇.

Books published in Prussia and stamped in Saxony, or in any other state which may have acceded to the convention, are to be treated as Prussian, and *vice versa*.—G. O. Nov. 4th, ¹²⁶₁₈₄₆.

⁽²⁾ Women's Slippers (*bonâ fide* intended for such purpose) are to pay an *ad valorem* duty as manufactures of Leather not otherwise enumerated.—T. O. 8th April, 1836.

nd SHOES, continued.		£.	s.	d.
Shoes	dozen pairs	0	7	0
Men's Boots and Shoes not exceeding 7 inches in length, to be charged with two-thirds of the above duties.				
ACID	cwt.	free		
Refined	cwt.	free		
OR TINCAL, unrefined	cwt.	free		
Earth and Stone, empty or full	numb.	free		
Barrels, in which Olive Oil is imported		free		
Glass. See <i>Glass</i> .				
All sorts, excepting those made wholly or partly of glass, on which the proper glass duty will be levied, for every 100 <i>l</i> . value (1)		10	0	0*
and from British Possessions, for every 100 <i>l</i> . value		5	0	0*
IRON	ton	free		
viz. Powder of	for every 100 <i>l</i> . value	10	0	0
Manufactures of	for every 100 <i>l</i> . value	10	0	0
Wire	for every 100 <i>l</i> . value	10	0	0
WOOD	ton	free		
NETTO WOOD	ton	free		
Coal, or Clinkers, (Dutch)	1000	0	10	0*
and from British Possessions	1000	0	5	0*
Other sorts	1000	0	15	0*
and from British Possessions	1000	0	7	6*
STONE	cwt.	free		
Refined in Rolls	cwt.	free		
Flour	cwt.	free		
<i>Brimstone is restricted as to importation.</i>				
See p. 4.				
Gold, Rough, or in any way sorted	lb.	free		
Duty, of Gold or Silver, for every 100 <i>l</i> . value		10	0	0
Duty, all Works of Art	cwt.	free		
Manufactures of, not particularly enumerated				
for every 100 <i>l</i> . value		10	0	0
Powder	for every 100 <i>l</i> . value	10	0	0
WHEAT (2)	quarter	0	1	0
MEAL (2)	cwt.	0	0	4½
Duty, of Glass. See <i>Glass</i> .				
Gold, and foreign Coin of Gold or Silver, and Ore of Gold or Silver, or of which the major part in value is Gold or Silver		free		
By Boxes with glass tops, not exceeding 4 inches square, if ; and 6 inches in diameter, if circular, are admitted as goods imported, &c.—G. O. 13th March, 1844.				
The duty on Buck Wheat and Meal suspended until March 1st, 1844.				
1844 Vict. cap. 3, and 10 and 11 Vict. cap. 64.				

	£	s	d
BELL RUSHER ton	free		
BUTTER cwt.	0	10	0
— of and from British Possessions . . . cwt.	0	2	6
BUTTONS, metal ⁽¹⁾ . . . for every 100l. value	10	0	0
CABLES (not being Iron Cables), tarred or un- tarred cwt.	0	6	0
.... of and from British Possessions . . cwt.	0	3	0
— not of Iron, in actual use of a British Ship, and being fit and necessary for such Ship, and not, or until, otherwise disposed of . .	free		
.... if and when otherwise disposed of ⁽²⁾ for every 100l. value	10	0	0
.... of and from British Possessions, for every 100l. value	5	0	0
.... old, and taken from Foreign Ships, provided the same be rendered unservice- able by reduction into lengths not exceed- ing three fathoms . . . for every 100l. value	10	0	0
CANNON for every 100l. value	5	0	0
CAMOMILE FLOWERS lb.	free		
CAMPHOR, unrefined cwt.	free		
— Refined ⁽³⁾ cwt.	0	5	0
CAM-WOOD ton	free		
CANDLES, viz. Spermaceti lb.	0	0	3
— Stearine lb.	0	0	1½
— Tallow cwt.	0	5	0
— Wax lb.	0	0	3
CANDLEWICK cwt.	free		
CANNELA ALBA lb.	free		
CANNS, viz. Bamboo number	free		
— Hattans, not ground number	free		
— Reed Canes number	free		
— Walking Canes or Sticks, mounted, painted, or otherwise ornamented, for every 100l. value	10	0	0
— Canes or Sticks, unenumerated . . . number	free		
CANTHARIDES lb.	0	0	3

*No abatement of the duty on Cantharides
to be made on account of damage. See p. 17.*

(1) Buttons covered with silk to pay duty as goods manufactured.—
B. O. 20th July, 1842.

(2) This rate of duty applies also to Cables (not of iron) out of ships
of countries in terms of reciprocity with this country.—B. O. to Fal-
mouth, No. 128, 17th April, 1847.

(3) 8 and 9 Vict. c. 90.

	£.	s.	d.
SHOUC cwt.		free	
, including the Pickle lb.	0	0	6*
and from British Possessions . . . lb.	0	0	3*
IONS lb.		free	
viz. Playing Cards . . . dozen packs	4	0	0*
<i>Foreign Playing Cards are restricted as to portation. See p. 5.</i>			
IE oz.	0	0	6*
GES, of all sorts . for every 100l. value	10	0	0
empty, for every 100l. value	10	0	0
A POWDER cwt.	0	2	6
and from British Possessions . . . cwt.	0	0	6
BUDS lb.		free	
STULA cwt.		free	
AGNEA lb.	0	0	3*
. of and from British Possessions . lb.	0	0	1*
. cwt.		free	
f Busts, Statues, or Figures . . . cwt.		free	
GS, for every 100l. value	10	0	0
E cwt.		free	
WOOD ton		free	
unmanufactured value		free	
pared or manufactured, and not other- wise enumerated, . for every 100l. value	10	0	0*
. of and from British Possessions, for every 100l. value	5	0	0*
. cwt.	0	5	0
and from British Possessions . . . cwt.	0	1	6
ES, raw for every 100l. value	5	0	0*
ied lb.	0	0	6*
r WOOD, being Furniture Wood . ton		free	
Y, or any other vegetable matter applica- le to the uses of Chicory, or Coffee, viz. .			
asted or Ground lb.	0	0	6*
w or Kiln-dried cwt.	1	0	0*
ROOT lb.		free	
WARE, or Porcelain, painted or plain, ilt or ornamented, for every 100l. value	10	0	0
r WILLOW, for Platting cwt.		free	
. tun of 252 gallons	5	5	0
ARIS NATIVA cwt.		free	
ION lb.	0	0	6*
and from British Possessions . . . lb.	0	0	3*
E OF LIME cwt.		free	
ACID lb.		free	
, preserved in Salt, for every 100l. value	5	0	0

	£.	s.	d.
CIVET ounce.			free.
CLOCKS ⁽¹⁾ for every 100l. value	10	0	0
<i>Clocks and Watches are restricted as to importation. See page 2.</i>			
CLOVES. lb.	0	0	0
COALS, CULM, and CINDERS ton			free
COBALT ton			free
— Ore value and ton			free
COCHINEAL and GRANILLA. cwt.			free
— Dust cwt.			free
COCOA lb.	0	0	2 ⁶
— of and from British Possessions . . . lb.	0	0	1 ⁶
— Husks, and Shells lb.	0	0	1 ⁶
.... of and from British Possessions . lb.	0	0	0 ⁴
<i>No allowance of the duty on Cocoa to be made on account of damage. See page 17.</i>			
COCOA PASTE and CHOCOLATE lb.	0	0	6 ⁶
— of and from British Possessions . . . lb.	0	0	2 ⁶
COCULUS INDICUS cwt.	0	7	6 ⁶
<i>No allowance of the duty on Coculus Indicus to be made on account of damage. See page 17.</i>			
COFFEE lb.	0	0	6 ⁶
— of and from British Possessions . . . lb.	0	0	4 ⁶
<i>A drawback equal in amount to the duty chargeable on B. P. Coffee is allowed on Coffee roasted, shipped as Stores.—B. O. 28th May, 1834.</i>			
<i>No allowance of the duty on Coffee to be made on account of damage. See page 17.</i>			
COIR ROPE, Twine, and Strands cwt.	0	2	6 ⁶
— of and from British Possessions . . . cwt.	0	1	8 ⁶
— Old and New Coir Rope and Junk, cut into lengths, not exceeding 3 feet each . ton			free
COLOCYNTH lb.			free
COLOGNE WATER. See Water.			

(1) Clocks or watches imported for private use, and not marked as required by law, may be admitted to entry on payment of the proper duty, upon the party making the usual declaration.—T. O. 4th Sept., 1828.

Clocks.—The importers of clocks are to be allowed the option of including the stands of the clocks, of whatever materials they may be composed, in one valuation of the clocks for duty, provided the fact is so expressed in the entry; or of entering the stand at a declared value separately from the clock.—B. M. 22nd June, 1841.

	£.	s.	d.
COLUMBA ROOT cwt.		free	
CONFITS, dry lb.	0	0	6*
— of and from British Possessions. . . lb.	0	0	3*
CONFECTIONARY lb.	0	0	6*
COPPER, Ore of, viz. :—			
Containing not more than fifteen parts of copper in 100 parts of ore, per ton of metal	3	0	0*
.... containing not more than twenty parts of copper in 100 parts of ore, per ton of metal	4	10	0*
.... containing more than twenty parts of copper in 100 parts of ore, per ton of metal	6	0	0*
.... Copper Ore, of and from British Possessions per ton of metal	1	0	0*
— <i>Regulus of—, is to be admitted as Copper Ore, and charged with duty according to the metal contained in it.—G. O. 18th Aug., 1842.</i>			
— Old, fit only to be re-manufactured . cwt.	0	7	6*
.... of and from British Possessions . cwt.	0	3	6*
— unwrought, viz. in Bricks or Pigs, Rose Copper, and all cast Copper . . . cwt.	0	8	9*
.... of and from British Possessions . cwt.	0	4	0*
— Part wrought, viz. Bars, Rods, or Ingots, hammered or raised cwt.	0	10	0*
.... of and from British Possessions . cwt.	0	5	0*
— in Plates, and Copper Coin cwt.	0	10	0*
.... of and from British Possessions . cwt.	0	5	0*
— or Brass Wire for every 100l. value	10	0	0
— Manufactures of, not otherwise enumerated or described, and Copper Plates engraved for every 100l. value	10	0	0
COPPERAS, viz. Blue, Green, and White . ton		free	
CORAL, viz. in Fragments lb.		free	
— Whole, polished lb.		free	
— Unpolished lb.		free	
CORDAGE, tarred or untarred (standing or running rigging in use excepted) cwt.	0	6	0*
— of and from British Possessions . . cwt.	0	3	0*
— in actual use of a British ship, and being fit and necessary for such ship, and not, or until otherwise disposed of		free	
.... if, and when otherwise disposed of, (1) for every 100l. value	5	0	0*

(1) This rate of duty applies also to Cordage out of ships of countries terms of reciprocity with this country.—B. O. to Falmouth, No. 128, th April, 1847.

CORDAGE, continued.

— of and from British Possessions, for every
1000. value

£. s. d.

2 10 0

CORK ton

free

Cork is restricted as to importation. See p. 4.

CORKS, ready made lb.

0 0 8

— Squared for rounding cwt.

0 16 0

— Fishermen's cwt.

0 2 0

CORN or GRAIN. (1)

The duties on Corn, Grain, Meal, Flour, Buck Wheat, Buck Wheat Meal, Maize, or Indian Corn, Indian Corn Meal, Rice, Rice Meal, Barley, (Put or Hulled,) Mandioca Flour, Ship Biscuit, or Biscuit of other kinds, (not being Fancy Biscuit or Confectionery) imported into the United Kingdom, and the duties on Corn, Grain, Meal, or Flour, imported into the Isle of Man, are suspended until the 1st March, 1848, by 10 Vict. cap. 1 and 3, and 10 and 11 Vict. cap. 64.

WHEAT :— Whenever the average price of Wheat, made up and published in the manner required by law, shall be for every Quarter :

— under 48s. the duty shall be	. . . . .	0 10 0
— 48s. and under 49s.	„	0 9 0
— 49s. „ 50s.	„	0 8 0
— 50s. „ 51s.	„	0 7 0
— 51s. „ 52s.	„	0 6 0
— 52s. „ 53s.	„	0 5 0
— 53s. and upwards	„	0 4 0

BARLEY, BEAR, or BIGG :— Whenever the average price of Barley, made up and published in the manner required by law, shall be for every quarter :

— under 26s. the duty shall be	. . . . .	0 5 0
— 26s. and under 27s.	„	0 4 6
— 27s. „ 28s.	„	0 4 0
— 28s. „ 29s.	„	0 3 6
— 29s. „ 30s.	„	0 3 0
— 30s. „ 31s.	„	0 2 6
— 31s. and upwards	„	0 2 0

OATS :— Whenever the average price of Oats, made up and published in the manner re-

(1) 9 and 10 Vict. cap. 22.

CORN or GRAIN, continued.

required by law, shall be for every quarter:—

- under 18s. the duty shall be	0	4	0
- 18s. and under 19s. „	0	3	6
- 19s. „ 20s. „	0	3	0
- 20s. „ 21s. „	0	2	6
- 21s. „ 22s. „	0	2	0
- 22s. and upwards „	0	1	6

PEAS, and BEANS:—For every quarter, a duty equal in amount to the duty payable on a quarter of Barley.

WHEAT-MEAL, and FLOUR:—For every barrel, being 196lbs. a duty equal in amount to the duty payable on 38½ Gallons of Wheat. See *Tables*, p. 44.

BARLEY-MEAL:—For every quantity of 217½lbs. a duty equal in amount to the duty payable on a quarter of Barley. See *Tables*, p. 44.

OATMEAL, and GROATS:—For every quantity of 181½lbs., a duty equal in amount to the duty payable on a quarter of Oats.

RYE MEAL, and FLOUR:—For every barrel, being 196lbs., a duty equal in amount to the duty payable upon 40 gallons of Rye.

PEA MEAL, and BEAN MEAL:—For every quantity of 272lbs., a duty equal in amount to the duty payable on a quarter of Peas or Beans.

Instructed tables of the duties payable on Corn, Meal, and Flour, will be found in the following page.

PRODUCE OF, AND IMPORTED FROM ANY BRITISH POSSESSION OUT OF EUROPE.

Wheat, Barley, Bear or Bigg, Oats, Rye, Peas, and Beans quarter	0	1	0
Wheat Meal, Barley Meal, Oatmeal, Rye Meal, Pea Meal, and Bean Meal . . . cwt.	0	0	4½

From and after the 1st day of February, 1849, the following duties shall be charged, viz.:—

on all Wheat, Barley, Bear or Bigg, Oats, Rye, Peas, and Beans . . . quarter	0	1	0
on all Wheat Meal, and Flour, Barley Meal, Oatmeal, Rye Meal and Flour, Pea Meal, and Bean Meal cwt.	0	0	4½

CORN DUTIES.

Table of Duties payable on Foreign Wheat, Wheat-Meal and Flour, Oats, Oatmeal, and Groats, imported from Foreign Ports until the 1st February, 1849.

9 and 10 Vict. cap. 22.

WHEAT.				WHEAT-MEAL & FLOUR.		OATS.				OAT-MEAL & GROATS	
Average Price per Quarter		Duty per Quarter.		Duty per Cwt.		Average Price per Quarter.		Duty per Quarter.		Duty per Cwt.	
s.	s.	s.	d.	s.	d.	s.	s.	s.	d.	s.	d.
under	48	10	0	3	5½	under	18	4	0	2	5½
48	... 49	9	0	3	1½	18	... 19	3	6	2	1½
49	... 50	8	0	2	9	19	... 20	3	0	1	10½
50	... 51	7	0	2	4½	20	... 21	2	6	1	6½
51	... 52	6	0	2	0½	21	... 22	2	0	1	2½
52	... 53	5	0	1	8½	22 & upwards		1	6	0	11½
53 & upwards		4	0	1	4½						

Table of Duties payable on Foreign Barley, Bear or Bigg, Rye, Peas, Beans, Barley-Meal, Rye-Meal and Flour, Pea-Meal and Bean-Meal.

BARLEY, BEAR OR BIGG, RYE, PEAS, AND BEANS.				BARLEY- MEAL.		RYE-MEAL & FLOUR.		PEA-MEAL AND BEAN MEAL.		
Average Price per Quarter.			Duty per Quarter.		Duty per Cwt.		Duty per Cwt.		Duty per Cwt.	
s.		s.	s.	d.	s.	d.	s.	d.	s.	d.
	under	26	5	0	2	6 ³⁰ ₁₁₃	1	9 ¹ ₄ ⁵ ₇	2	0 ¹³ ₁₇
26	...	27	4	6	2	3 ¹⁷ ₁₁₃	1	7 ¹ ₄ ¹ ₇	1	10 ¹ ₁₇
27	...	28	4	0	2	0 ¹⁴ ₁₁₃	1	5 ⁴ ₇	1	7 ¹³ ₁₇
28	...	29	3	6	1	9 ⁹¹ ₁₁₃	1	3	1	5 ¹ ₁₇
29	...	30	3	0	1	6 ⁷⁸ ₁₁₃	1	0 ³ ₄ ³ ₇	1	2 ¹ ₁₇
30	...	31	2	6	1	3 ⁶⁵ ₁₁₃	0	10 ¹ ₄ ⁵ ₇	1	0 ¹ ₁₇
31 & upwards			2	0	1	0 ⁵² ₁₁₃	0	8 ¹ ₄ ² ₇	0	9 ¹ ₁₇

NOTE.—The duty due at the actual time of passing each entry of Foreign Corn for Home Consumption, whether prime or post, is only to be received G. O. 14th December, 1844.

	£	s.	d.
COTTON, Manufactures, not being Articles wholly or in part made up, not otherwise charged with duty piece and value		free	
— Yarn lb. and value		free	
— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty ⁽¹⁾ for every 100%. value	10	0	0
.... of and from British Possessions, for every 100%. value	5	0	0
COWRIES cwt.		free	
CRANBERRIES gallon		free	
CRAYONS for every 100%. value	10	0	0
CREAM OF TARTAR cwt.		free	
CRYSTAL, viz.—Rough value		free	
— Cut or Manufactured, for every 100%. value	10	0	0
— Beads for every 100%. value	10	0	0
CUBEBS lb.		free	
CUCUMBERS, preserved in Salt, for every 100%. val.	5	0	0
.... of and from British Possessions, for every 100%. value	2	10	0
CURRANTS cwt.	0	15	0*
<i>Currants are restricted as to importation.</i>			
See p. 4.			
<i>No abatement or allowance of the duty on Currants to be made on account of damage.</i>			
See p. 17.			
CUTCH ton		free	
DATES cwt.	0	10	0*
DIAMONDS value		free	
DICE pair	1	6	2*
DIVI DIVI ton		free	
DOWN lb.		free	
DRUGS, not enumerated cwt.		free	
EARTHENWARE, not otherwise enumerated or described for every 100%. value	10	0	0*
EBONY ton		free	
EGGS 120	0	0	10*
— of and from British Possessions . . . 120	0	0	2½*
EMBROIDERY and Needlework for every 100%. val.	20	0	0*
ENAMEL lb.		free	
ESSENCES, viz. of Spruce . for every 100%. value	10	0	0*
— not otherwise enumerated or described, viz. Extract of Cardamoms, Coccus Indicus,			

(1) Cotton Fringe is to be charged with the duty of 10 per cent.—
B. M. 26th May, 1846.

ESSENCES—continued.		£ s. d.
Guinea Grains of Paradise, Liquorice, Nux Vomica, Quassia, Opium, Guinea Pepper, Vitriol, Peruvian or Jesuit's Bark, and of Radix Rhatanis . . . for every 100l. value		20 0 0
EXTRACT or preparation of any article, not being particularly enumerated or described, nor otherwise charged with duty, for every 100l. value		20 0 0
.... or, and in lieu of the above duty, at the option of the importer lb.		0 5 0
FEATHERS , for beds, in beds or otherwise cwt.		free
— Ostrich, dressed lb.		1 10 0
.... undressed lb.		free
— Paddy Bird lb.		0 1 0
.... undressed lb.		free
— not otherwise enumerated or described, viz. dressed for every 100l. value		10 0 0
.... undressed value		free
FIGS cwt.		0 15 0
<i>Figs are restricted as to importation.—</i>		
<i>See p. 4.</i>		
<i>No allowance of the duty on Figs to be made on account of damage.—See p. 17.</i>		
FISH , viz., Eels, the Ships' lading ⁽¹⁾		13 0 0
— Lobsters		free
— Turbots cwt.		0 5 0
— Fish of FOREIGN taking, imported from Foreign places in other than Fishing vessels, viz. :—		
— Oysters bushel		0 1 0
— Salmon cwt.		0 10 0
— Soles cwt.		0 5 0
— Turtle cwt.		0 5 0
— Fresh, not otherwise enumerated . . . cwt.		0 1 0
— Cured, not otherwise enumerated . . . cwt.		0 1 0
<i>Fish of Foreign taking are restricted as to importation. See p. 6.</i>		
— of BRITISH taking, fresh, or cured . . cwt.		free
FLASKS , in which Olive Oil is imported . . .		free
FLAX , and Tow, or Codilla, of Hemp or Flax, whether dressed or undressed . . . cwt.		free
<i>Flax is restricted as to importation. See page 4.</i>		
FLOCKS cwt.		free

⁽¹⁾ Eels imported in small quantities to pay 2s. 6d. per cwt.—B. O. 22nd June, 1843.

	£. s. d.
FLOWER ROOTS value	free
FLOWERS, Artificial, ⁽¹⁾ not made of silk, for every 100l. value	25 0 0
GLASS PICTURES, for Pictures, Prints, or Drawings, for every 100l. value	10 0 0*
Wool, raw, and not otherwise enumerated, for every 100l. value ⁽²⁾	5 0 0*
ANTHROPOLOGICAL ton	free
ALLIC POWDER ton	free
ALLS cwt.	free
AMBOGE cwt.	free
ARANCINE cwt.	free
ARNETS, cut or uncut, not set lb.	free
SIZE of Thread, . . . for every 100l. value	10 0 0
— of and from British Possessions, for every 100l. value	5 0 0
ALATINE cwt.	free
ANTIAN ton	free
ANGER cwt.	0 10 0*
— of and from British Possessions . . . cwt.	0 5 0*
— Preserved ⁽³⁾ lb.	0 0 6*

) 9 and 10 Vict. cap. 102.

) Foreign Fruits (whether Plums or otherwise) preserved in or a sugar, either in a dry or liquid state, to be charged with duty at per lb.—G. O. 11th January, 1847. Peaches dried in the sun, with-sugar, to pay duty at £1. 7s. 6d. per cwt.—B. O. to Liverpool, 1647. 24th June, 1847.

) Preserved Ginger and other preserves to pay duty as follows:—O. 17th May, 1836.

Being Consignments and Ships' Stores.

in a ship reported from China, and a British Possession in the East Indies, the high duty per lb.	0 0 6
cept on declaration that the article was taken on board at a British Possession, of which it is the produce, then the low duty per lb.	0 0 1

Being remaining Stores of Passengers.

a declaration that the article was taken on board at a British Possession per lb.	0 0 1
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IF IMPORTED IN A SHIP FROM A BRITISH POSSESSION,

Being Consignments and Ships' Stores.

China Packages per lb.	0 0 6
a declaration that the article is the produce of a British Possession per lb.	0 0 1

Being remaining Stores of Passengers.

Imported from a British Possession where Ginger, &c., is not grown, such as Singapore, Cape of Good Hope, and St. Helena per lb.	0 0 6
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GINGER, continued.			£ s. d.
.... of and from British Possessions.	lb		0 0 1 ⁰
GINSENG	ton		free

G L A S S. (1)

	Until 5th April, 1848.	From and after 5th April, 1848.
	£. s. d.	£. s. d.
GLASS, any kind of Window Glass white, or stained of one colour only, not exceeding one-ninth of an inch in thickness, and shades and cylinders . cwt.	0 7 0	0 3 6
— All Glass exceeding one-ninth of an inch in thickness, all silvered or polished glass of whatever thickness, however small each pane, plate, or sheet, superfi- cial measure, viz.:—		
.... Not exceeding 9 square feet, the square foot	0 0 6	0 0 3
.... Containing more than 9 square feet, and not more than 14 square feet, the square foot	0 1 0	0 0 6
.... Containing more than 14 square feet, and not more than 36 square feet, the square foot	0 1 3	0 0 7½
.... Containing more than 36 square feet . the square foot	0 1 6	0 0 9
— Painted or otherwise crnamented the superficial foot	0 1 6	0 0 9
— All White Flint Glass Bottles, not cut, engraved, or otherwise ornamented, and Beads and Bugles of Glass . . . lb.	0 0 1	0 0 0½
— Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved, or otherwise ornamented . . . lb.	0 0 2	0 0 1
— All Flint Cut Glass, Flint Co- loured Glass, and Fancy Orna- mental Glass, of whatever kind lb.	0 0 4	0 0 3

(1) 8 and 9 Vict. cap. 90.

	Until 5th April, 1848.			From and after 5th April, 1848.		
	£.	s.	d.	£.	s.	d.
GLASS, continued.						
— Bottles of Glass, covered with Wicker, (not being Flint or Cut Glass,) or of green or common Glass ⁽¹⁾ cwt.	0	1	6	0	0	9
— Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured cwt.	0	7	0	0	3	6
GLOVES (of Leather), viz. Habit Gloves						
dozen pairs				0	3	6*
— Habit Mitts do.				0	2	4*
— Men's Gloves do.				0	3	6*
— Women's Gloves or Mitts ⁽²⁾ do.				0	4	6*
<i>Leather Gloves are restricted as to importation. See p. 6.</i>						
GLUE cwt.						free
— Clippings, or Waste of any kind, fit only for making Glue value						free
OLD LEAVES the 100 leaves				0	3	0*
GOODS unmanufactured unenumerated. See last Clause in this Table.						

(1) Bottles containing Wines and Spirits, when imported into this country, to be charged with duty according to the following scale; viz.

	The Dozen Quarts.	The Dozen Pints.
English-shaped Bottles, with Port or Sherry	19 lbs.	11 lbs.
Champagne and other Wine, in similar Bottles	24 lbs.	15 lbs.
Claret and other Wine or Brandy	14 lbs.	9 lbs.
Portenish and other Wines	16 lbs.	11 lbs.
		The Dozen.
Geneva Square Bottles, from 8 to 11 gills		20 lbs.
„ „ 4 to 6 „		14 lbs.
	G. O. 13th August, 1842.	

Bottles of Glass containing Mineral Water are to be charged with duty as Glass Bottles.—B. O. July, 1846.

(2) Gloves (known in the trade as an eighth size), exceeding 3 inches in length from the extreme part of the thumb next the wrist, are to be charged with the duty payable on Women's Gloves or Mitts; but if under that length, as Habit Gloves.—G. O. 8th October, 1841.

Gloves of Cotton, Linen, or Wool, are to be charged with the *ad valorem* duties leviable on their respective articles of manufacture.—O. 3rd December, 1830.

Children's Gloves of Leather to pay the *ad valorem* duty chargeable on manufactures of leather.—B. M. 8th April, 1834.

GOODS, continued.		£.	s.	d.
GOODS in part or wholly manufactured, and not enumerated. See <i>last Clause but one in this Table</i> .				
GRAINS, viz. Guinea and Paradise . . . cwt.		0	15	0*
<i>No abatement of the duty on Guinea Grains to be made on account of damage.</i>				
See p. 17.				
GRAPES ⁽¹⁾ for every 100l. value		5	0	0*
GRASE cwt.				free
GREAVES, for Dogs cwt.				free
— of Tallow ton				free
GUANO ton				free
GUM, unenumerated cwt.				free
GUNPOWDER cwt.		1	0	0*
<i>For prohibition on importation of Gunpowder, see p. 2.</i>				
GUN STOCKS, in the rough, of Wood . . cwt.				free
GYP SUM ton				free
HAIR, viz. Camel's Hair or Wool . . . lb.				free
— Cow, Ox, Bull, or Elk Hair . . . cwt.				free
— Goats' Hair or Wool cwt.				free
— Horse Hair cwt.				free
— Human Hair lb.				free
— unenumerated value				free
— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, and articles of such manufacture wholly or in part made up, not particularly enumerated or otherwise charged with duty for every 100l. value		10	0	0
.... of and from British Possessions, for every 100l. value		5	0	0
HAMS of all kinds cwt.		0	7	0
— of and from British Possessions . . cwt.		0	2	0
HARPSTRINGS, or Lutestrings, silvered, for every 100l. value		10	0	0
HATS or BONNETS, of Bast, Cane, or Horse Hair, Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter . doz.		0	7	6
.... exceeding 22 inches in diameter. doz.		0	10	0
— Chip Hats, or Bonnets lb.		0	3	6
— Straw Hats, or Bonnets lb.		0	5	0
— of Felt, Hair, Wool, or Beaver . . each		0	2	0
— made of Silk, or Silk Shag laid upon Felt, Linen, or other material . . each		0	2	0

⁽¹⁾ Grapes pressed, to be charged with duty as goods manufactured,
—T. O. 20th February, 1835.

		£.	s.	d.
.	load			free
, for Brushes	cwt.			free
BORE	cwt.			free
dressed	cwt.			free
ugh or undressed, or any other vegetable ubstance of the nature and quality of un- ressed Hemp, and applicable to the same urposes				free
<i>Temp is restricted as to importation.</i>				
<i>page 4.</i>				
not tanned, tawed, curried, or in any ay dressed, dry and wet	cwt.			free
pieces thereof, raw or undressed, unenu- merated	value			free
sh, Muscovy or Russia, or pieces thereof, inned, coloured, shaved, or otherwise ressed	lb.			free
inned, not otherwise dressed	lb.			free
wed or curried, varnished, japanned, or namelled	lb.			free
pieces thereof, in any way dressed, une- numerated	value			free
<i>Hides or Skins, Horns or Hoofs are re- cted as to importation. See page 7.</i>				
ls.—Buffalo, Bull, Cow, or Ox				free
.	number			free
.	cwt.	0	10	0*
and from British Possessions	cwt.	0	5	0*
of CATTLE	value			free
of Iron	ton			free
Wood	number			free
.	cwt.	2	5	0
<i>lops exported from this country are on r re-importation to be treated as foreign, ther originally so, or not.—8 and 9 Vict.</i>				
<i>86</i>				
Horn Tips, and pieces of Horns	ton			free
LUBBER. See <i>Caoutchouc</i>				
CORN. See <i>Maize</i>				
.	cwt.			free
Printers	cwt.			free
viz., Unwrought	lb.			free
ought	lb.			free
z., in Bars, Unwrought	ton			free
oni Iron	ton			free
, or hammered into rods	ton			free
omate of	ton			free

IRON, continued.			£.	s.	d.
— Cast	ton			free	
— Hoops	ton			free	
— Old broken, and old cast Iron . .	ton			free	
— Ore	ton			free	
— Pig Iron	ton			free	
— Wire. See <i>Wire</i> .					
— and Steel Wrought, not otherwise enumerated	for every 100l. value		10	0	0
IRINGLASS ⁽¹⁾	cwt.		0	5	0
JALAP	lb.			free	
JAPANNED or Lacquered Ware, for every 100l. value			10	0	0
JET	lb.			free	
JEWELS, Emeralds, and all other precious Stones, viz.:— unset	value			free	
— set	for every 100l. value		10	0	0 ⁰
JUICE of Lemons, Limes, or Oranges ⁽²⁾ .	gallon			free	
KERNELS of Walnuts, and Kernels of Peach Stones, commonly used for expressing Oil therefrom	ton			free	
KINGWOOD	ton			free	
LAC, viz. Stick Lac	cwt.			free	
LACE, viz.:—					
— Thread Lace	for every 100l. value		10	0	0
— Made by the hand, commonly called cushion or pillow Lace, whether of linen, cotton, or silken thread	for every 100l. value		10	0	0
LACQUERED WARE. See <i>Japanned Ware</i> .					
LAMP BLACK	cwt.			free	
LAPIS Calaminaris	ton			free	
LARD	cwt.			free	
LATTEN	cwt.			free	
— Shaven	cwt.			free	
— Wire	for every 100l. value		10	0	0
LAVENDER FLOWERS	lb.			free	
LEAD, viz. Black	ton			free	
— Chromate of	ton			free	
— Ore	ton			free	
— Pig and Sheet	ton		1	0	0 ⁰
.... of and from British Possessions	ton		0	5	0 ⁰
— Red	ton			free	
— White	ton			free	
— Manufactures of, not otherwise enumerated for every 100l. value			10	0	0

(1) 8 and 9 Vict. cap. 90.

(2) The rate of duty chargeable on Vegetable Juice will be found under the head "Vegetables."

	£.	s.	d.
LEATHER, viz. Leather cut into Shapes, or any article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described for every 100l. value	10	0	0
— Boots, Boot Fronts, Shoes, &c. See <i>Boots</i> .			
— Gloves. See <i>Gloves</i> .			
LEAVES OF ROSES lb.	free		
LEECHEES value	free		
LEMONS. See <i>Oranges</i> .			
— Peel of cwt.	free		
— Juice of. See <i>Juice</i> .			
LENTILS bushel	free		
IGNUM VITÆ ton	free		
LINEN, or Linen and Cotton, viz.:—			
— Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding 8 yards in length, and not exceeding seven-eighths of a yard in breadth, and so on in proportion, for any greater or less quantity:—			
.... Plain piece	0	2	6
.... Bordered Handkerchiefs piece	0	2	6
— Lawns of any sort, not French, for every 100l. value	10	0	0
<i>Cambrics and Lawns are restricted as to importation. See p. 9.</i>			
— Damasks square yard	0	0	5
— Damask Diaper square yard	0	0	2½
— Plain Linens, and Diaper, whether chequered or striped with dyed yarn or not, and manufactures of linen, or of linen mixed with cotton or with wool, not particularly enumerated or described, not being articles wholly or in part made up value			free
— Sails, in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of			free
.... not in actual use of a British ship, and not fit and necessary for such ship, and when otherwise disposed of, for every 100l. value	10	0	0
— Articles, manufactures of linen, or of linen mixed with cotton, or with wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100l. value	10	0	0

LIQUORICE, Juice and Paste (1)	cwt.	£. 1 0 0
.... of and from British Possessions (2)	cwt.	0 10 0
— Powder	cwt.	1 15 0
.... of and from British Possessions	cwt.	0 15 0
— Root	cwt.	1 0 0
.... of and from British Possessions	cwt.	0 10 0
LITHARGE	ton	free
LIVE CREATURES, Illustrative of Natural History	value	free
LOGWOOD	ton	free
MACCARONI and Vermicelli	lb.	0 0 1 ^p
MACE	lb.	0 2 0 ^p
MADDER	cwt.	free
— Roots	cwt.	free
<i>Madder and Madder Root are restricted as to importation. See p. 4.</i>		
MAGNA GRÆCIA WARE	value	free
MAHOGANY	ton	free
MAIZE, or Indian Corn (3)	quarter	0 1 0
— Meal (3)	cwt.	0 0 4
MANDIOCA FLOUR admitted free of duty until 1st March, 1848.—10 and 11 Vict. 64, and G. O. 5th June, 1847.		
MANGANESE ORE	ton	free
MANNA	lb.	free
MANNA-CROUP , admitted free until 1st March, 1848, —T. O. 21st, and G. O. 26th July, 1847.		
MANURES, unenumerated	ton	free
MANUSCRIPTS	lb.	free
MAPLE WOOD	ton	free
MAPS or CHARTS, or parts thereof, viz.—		
— Plain or Coloured	number	free
MARBLE. See Stone.		
MARBLES for Children. See Toys.		
MARMALADE	lb.	0 0 6 ^s
— of and from British Possessions	lb.	0 0 1 ^p
MATS and MATTING for every 100l. value		5 0 0 ^s
— of and from British Possessions, for every 100l. value		2 10 0 ^s
— Dunnage Mats, if not of greater value than 10s. per 100 (4)	value	free
MATTRESSES	value	free

(1) 9 and 10 Vict. cap. 102. (Amendment Act.)

(2) Liquorice in Rolls is to pay duty as Juice.—B. O. 22nd July, 1842

(3) The duty on Maize, or Indian Corn, and Indian Corr. Meal, suspended until 1st March, 1848.—10 Vict. cap. 3; 10 and 11 Vict. cap. 64

(4) 9 and 10 Vict. cap. 102.

	£.	s.	d.
Salted or Fresh, not otherwise described gallon	0	5	6*
of any sort cwt.		free	
as value		free	
and from British Possessions bushel	0	1	0*
ly, prepared . . . for every 100L value	10	0	0*
viz.—Bell Metal ton		free	
f Metal, (except Leaf Gold) the packet containing 250 leaves	0	0	1*
ARDS cwt.	1	10	0*
L WATER. See <i>Water</i> .			
LS and FOSSILS, unenumerated value		free	
of Cork or Wood value		free	
IS. See <i>Sugar</i> .			
A, and its Salts lb.	0	5	0*
z. Lichen Islandicus ton		free	
k, for Dyers' use ton		free	
er than Rock, or Iceland Moss value		free	
-OF-PEARL SHELLS cwt.		free	
ee <i>Beer</i> .			
. INSTRUMENTS . . for every 100L value	10	0	0
. ounce		free	
D-FLOUR cwt.	0	6	0
LANE BERRIES ton		free	
. cwt.		free	
WORK. See <i>Embroidery</i> .			
UA WOOD ton		free	
viz.—Ore value		free	
eniate of, in Lumps or Powder, being in unrefined state value		free	
allic and Oxide of Nickel refined value		free	
viz. Cubic Nitre cwt.		free	
reet Spirits of, the produce of the Channel Isds, are to pay a duty of 11s. 9d. per n.—B. M. 15th June, 1830.			
s(1) lb.	0	2	6
, in the shell(2) lb.	0	0	3
z. Cocoa Nuts number		free	
stnuts bushel		free	
achio Nuts cwt.		free	
ill Nuts bushel	0	2	0*
nuts bushel	0	2	0*
ts, Kernels of Walnuts, and of Peach			

110 Vict. cap. 102.

egs, wild, not in the shell, are to be charged with duty as eggs in the shell.—B. O. 5th June, 1846.

NUTS, continued.		£. s. d.
Stones, and of all Nuts or Kernels, unenumerated, commonly used for expressing Oil therefrom	ton	free
— Nuts, and Kernels, unenumerated	value	free
NUX VOMICA	cwt.	0 5 0*
<i>No abatement of the duty on Nux Vomica to be made on account of damage. See p. 17.</i>		
OAKUM	cwt.	free
OCHRE	cwt.	free
OIL SEED CAKES	ton	free
OIL, viz. Almond	lb.	0 0 2*
— Animal	cwt.	free
— Bays	lb.	0 0 2*
— Castor	cwt.	free
— Chemical, Essential, or Perfumed ⁽¹⁾	lb.	0 1 0
— Cloves ⁽¹⁾	lb.	0 3 0
— Cocoa Nut	cwt.	free
— Hemp Seed and Rape Seed	tun	free
— Lard	value	free
— Linseed	tun	free
— Olive	tun	free
.... Flasks, in which Olive Oil is imported		free
<i>Olive Oil is restricted as to importation. See p. 4.</i>		
— Palm	cwt.	free
— Paran	tun	free
— Rock	cwt.	free
— Seed Oil, unenumerated	tun	free
— Train Oil, Blubber, Spermaceti Oil, and Head matter, the produce of Fish or Creatures living in the Sea, caught by the crews of British vessels, and imported direct from the Fishery, or from any British Possession in a British vessel	tun	free
.... Train Oil and Blubber, of Foreign Fishing	tun	free
.... Spermaceti Oil, of Foreign Fishing	tun	15 0 0*
<i>From and after 1st January, 1849.</i>		
— or Spirit of Turpentine	cwt.	0 5 0*
.... of and from British Possessions	cwt.	0 2 6*
— Walnut	cwt.	free
— not particularly enumerated	value	free
OLIBANUM	cwt.	free
OLIVES	gallon	0 2 0*
OLIVE WOOD	ton	free

(1) 8 and 9 Vict. cap. 90.

	£.	s.	d.
IONS bushel	0	0	8*
— of and from British Possessions . . bushel	0	0	3*
IUM lb.	0	1	0*
<i>No abatement of the duty on Opium to be made on account of damage. See page 17.</i>			
— Extract or preparation of. See <i>Essences</i> .			
ANGE FLOWER WATER lb.	0	0	1*
ANGES and LEMONS, the Chest or Box, viz.:—			
— not ex. the capacity of 5,000 cubic inches .	0	2	6*
— ex. 5,000 and not ex. 7,300 cubic inches ⁽¹⁾	0	3	9*
— ex. 7,300 and not ex. 14,000 cubic inches ⁽¹⁾	0	7	6*
— for every 1,000 cubic inches ex. 14,000 .	0	0	7½*
— loose, the 1,000	0	15	0*
— or, and at the option of the importer, for every 100l. value	75	0	0*
<i>Oranges and Lemons are restricted as to importation. See page 4.</i>			
<i>No abatement of the duties on Oranges and Lemons to be made on account of damage. See page 17.</i>			
— Peel of cwt.			free
CHAL cwt.			free
E, unenumerated value			free
PIMENT cwt.			free
RIS ROOT cwt.			free
SEDEW cwt.	0	10	0*
INTERS' COLOURS, unenumerated, viz.:—			
— unmanufactured value			free
— manufactured . . . for every 100l. value	10	0	0*
LMETTO THATCH cwt.			free
— manufactures of ditto value			free
PER, viz.—Brown Paper made of old rope or cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other materials therewith lb.	0	0	3*
— printed, painted, or stained Paper, or Paper Hangings, or Flock Paper sq. yard	0	0	2
— waste Paper, (unless printed on in the English language,) or Paper of any other sort,			

) All chests or boxes of Oranges and Lemons, measuring 36 in. in th. 20 in. in width, and 7 in. in depth, having cones of 9 in. and under 1. in height, may be admitted to entry at the rated duty of 3s. 9d. each. and all chests or boxes of the above dimensions, having cones unting to, or exceeding 12 in. in height, may be charged at the rate s. 6d. each.—G. O. 10th January, 1843.

PAPER, continued.		£.	s.
not particularly enumerated or described, nor otherwise charged with duty . . . lb.		0	0
<i>Paper printed on in the English language is prohibited. See page 2.</i>			
PARCHMENT	sheet		fre
PASTEBOARD	cwt.	1	10
PEARLS	value		fre
PEARS, raw	bushel	0	0
— of and from British Possessions . .	bushel	0	0
— dried	bushel	0	2
PENCILS for every 100l. value		10	0
— of Slate for every 100l. value		10	0
PENS	value		fre
PEPPER, of all sorts	lb.	0	0
<i>No allowance or abatement of the duty on Pepper to be made on account of damage. See page 17.</i>			
PERCUSSION CAPS	1000	0	0
PERFUMERY, not otherwise charged, for every 100l. value		10	0
PERRY	tun	5	5
PEWTER, Manufactures of, for every 100l. value		10	0
PHOSPHORUS for every 100l. value		10	0
PICKLES preserved in Vinegar ⁽¹⁾	gallon	0	0
— or Vegetables, preserved in Salt, ⁽²⁾ for every 100l. value		5	0
PICTURES	each	0	1
.... and further	square foot	0	1
— above 200 square feet	each	10	0
PIMENTO	cwt.	0	5
PINK ROOT	lb.		fre
PITCH	cwt.		fre
— BURGUNDY	cwt.		fre
PLANTAINS	cwt.		fre
PLANTS, Shrubs, and Trees, alive . . .	value		fre
PLASTER of Paris	ton		fre
PLAT, battered			fre
— of Gold, ⁽²⁾ for every 100l.	value	10	0
<i>Stamp-duty on gold.</i>	ounce	0	17
— of Silver, gilt and ungilt	for every 100l. value	10	0
<i>Stamp duty on silver</i>	ounce	0	1
— Wire, gilt or plated	for every 100l. value	10	0
— Silver	for every 100l. value	10	0

⁽¹⁾ 8 and 9 Vict. cap. 90.

⁽²⁾ Together with the Stamp-duty; but the additional five per
is not to be charged on the Stamp-duty.—G. O., 1844.

	£.	s.	d.
ATINA, and Ore of Platina value		free	
ATTING, or other manufactures to be used in, or proper for making Hats or Bonnets, viz. of Bast, Cane, or Horsehair lb.	0	10	0*
— of Chip lb.		free	
ATTING, of Straw ⁽¹⁾ lb.	0	5	0
— Willow Squares ⁽²⁾ . . for every 100l. value	10	0	0
LUMS, dried or preserved cwt.	1	7	6*
— commonly called French Plums, and Pru- nellos ⁽³⁾ cwt.	1	0	0*
— preserved in Sugar lb.	0	0	6*
OMATUM for every 100l. value	10	0	0
OMEGRANATES 1000	0	5	0*
— Peel of cwt.		free	
ORK, Salted (not Hams) and Fresh Pork . cwt.		free	
OTATOES cwt.		free	
OTATO FLOUR cwt.	0	1	0
ots, viz., Melting Pots for Goldsmiths, the 100	0	3	2*
— of Stone for every 100l. value	10	0	0
POULTRY, alive or dead ⁽⁴⁾ for every 100l. value	5	0	0*
— of and from British Possessions for every 100l. value	2	10	0*
OWDER, viz., Hair Powder cwt.	1	0	0*
— Perfumed cwt.	1	0	0*
— not otherwise enumerated or described, that will serve for the same uses as starch cwt.	0	10	0*
PRINTS and DRAWINGS, plain or coloured, single, each ⁽⁵⁾	0	0	1*
— Bound or sewn dozen	0	0	3*
— <i>Published in the dominions of Prussia</i> ⁽⁶⁾ are			

⁽¹⁾ The duty on Straw Platting and Straw Hats is to be ascertained and charged to the weight of a quarter of a pound.—G. O. 21st Jan. 1813.

⁽²⁾ 9 and 10 Vict. cap. 102.

⁽³⁾ Packages containing French Plums.—In future such packages only as are strictly necessary for the importation of the fruit, and *bound* in the usual sort of packages in which such fruit is ordinarily imported, shall be delivered duty free.—T. O. 27th January, and G. O. 1st February, 1847.

⁽⁴⁾ Game is to be charged with the same duty as poultry.

⁽⁵⁾ Pictures, sketches, and drawings, brought from the Continent, and accompanied by the proprietor, are to be admitted duty free, on a declaration.—T. O. 5th August, 1817. See Declaration No. 18, page 30. Toy prints, framed and glazed, being of dimensions not exceeding 64 inches by 5 inches, are to be admitted on payment of the duty of 5 per cent. as toys.—G. O. 17th April, 1847.

⁽⁶⁾ Extended also to Saxony and the Duchy of Brunswick.—O. C. 16th September, 1846, and 24th April, 1847.

PRINTS, continued.		£.	s.	d.
<i>admitted under the act 9 and 10 Vict. cap. 58, at the following duties, viz. :—</i>				
— Plain or coloured, single	each	0	0	0
— bound or sewn	dozen	0	0	1
PRUNES	cwt.	0	7	0
<i>Prunes are restricted as to importation. See page 4.</i>				
PRUSSIAN OF POTASH	lb.			free
PUDDINGS and SAUSAGES	lb.	0	0	
QUASSIA	cwt.	0	10	
QUICKSILVER	lb.			free
QUILLS, viz.,—Goose	number			free
— Swan	number			free
QUINCES	1000	0	1	
QUININE, Sulphate of	oz.	0	0	
RADIX, Contrayervæ	lb.			free
— Enulæ Campanæ	cwt.			free
— Eringii	cwt.			free
— Ipecacuanhæ	lb.			free
— Rhatanæ	lb.			free
— Senekæ	lb.			free
— Serpentariæ, or Snake Root	lb.			free
RAGS, viz.,—Old Rags, old Ropes, or Junk, or old Fishing nets, fit only for making Paper or Pasteboard	ton			free
— Old Woollen Rags	ton			free
— Pulp of Rags	ton			free
RAISINS	cwt.	0	15	
— of and from British Possessions	cwt.	0	7	
<i>Raisins are restricted as to importation. See p. 4. No abatement of the duty on Raisins to be made on account of damage. See p. 17.</i>				
RAPE OF GRAPES	tun			free
RED WOOD, or GUINEA WOOD	ton			free
RHUBARB	lb.			free
RIBBONS. See <i>Silk Manufactures.</i>				
RICE (1)	cwt.	0	1	
— of and from British Possessions	cwt.	0	0	
— Rough and in the Husk	quarter	0	1	
.... of and from British Possessions, quarter		0	0	

(1) The duty on Rice is suspended until 1st March, 1848.—10 Vict. cap. 3, and 10 and 11 Vict. cap. 64.

Rice Meal to be admitted free of duty until 1st March, 1848.—and 11 Vict. cap. 64, and T. O. 11th May. 1847.

The refuse of Rice after cleaning is to be charged with duty goods manufactured.—B. O. 7th October, 1841.

Ground Rice of British Possession produce is to be charged Rice.—B. O. 10th February, 1841.

		£. s. d.
New. See <i>Cordage</i> .		
ld. See <i>Rags</i> .		
WOOD	ton	free
.	cwt.	free
ARUM Saturni	cwt.	0 10 0*
OWER	cwt.	free
ON	lb.	free
.	cwt.	0 0 6
and Sailcloth. See <i>Linen</i> .		
z. Ammoniac	cwt.	free
monum	cwt.	free
unelle	cwt.	free
or Salop	cwt.	free
.	ton	free
ETRE	cwt.	free
IS DRACONIS	cwt.	free
MARIA WOOD	ton	free
WOOD	ton	free
PARILLA	lb.	free
RAS	cwt.	free
WOOD	ton	free
ERS, viz., Red, White, or Yellow	ton	free
ES, or Puddings	lb.	0 0 1
BOARDS	cwt.	1 10 0*
ONY	lb.	free
viz., Acorns	bushel	free
nised	cwt.	free
<i>Beet Root Seed is admitted free of duty as unenumerated Garden Seed.—B. M. 10th March, 1847.</i>		
urnet	cwt.	free
anary (¹)	cwt.	0 5 0
.. of and from British Possessions	cwt.	0 2 6
araway (¹)	cwt.	0 5 0
.. of and from British Possessions	cwt.	0 2 6
arrot (¹)	cwt.	0 5 0
.. of and from British Possessions	cwt.	0 2 6
over (¹)	cwt.	0 5 0
.. of and from British Possessions	cwt.	0 2 6
<i>Clover Seed is restricted as to importation.</i>		
e page 4.		
olchicum	cwt.	free
le	quarter	free
oriander	cwt.	free
oton	quarter	free

(¹) These duties took effect from the 1st June, 1846.

SEEDS, continued.		£.	s.	d.
— Cummin	cwt.		free	
— Fenugreek	cwt.		free	
— Flax	quarter		free	
— Forest	cwt.		free	
— Garden, unenumerated	lb.		free	
— Grass Seeds of all sorts, not particularly enumerated, or otherwise charged with duty	cwt.	0	5	0 ^a
.... of and from British Possessions	cwt.	0	2	6 ^a
— Hemp	quarter		free	
— Leek, ⁽¹⁾	cwt.	0	5	0
.... of and from British Possessions	cwt.	0	2	6
— Lettuce	quarter		free	
— Linseed	quarter		free	
<i>Linseed is restricted as to importation.</i>				
See page 4.				
— Lucerne	cwt.	0	5	0 ^a
— Lupines	cwt.		free	
<i>Mangel Wurzel Seed is liable to the duty of £5 per cent., as Seed unenumerated.—B. M. 10th March, 1847.</i>				
— Maw	quarter		free	
— Millet	cwt.		free	
— Mustard, ⁽¹⁾	cwt.	0	1	3
.... of and from British Possessions	cwt.	0	0	7 ¹
— Onion, ⁽¹⁾	cwt.	0	5	0
.... of and from British Possessions	cwt.	0	2	6
— Parsley	cwt.		free	
<i>Parsnip Seed is admitted free of duty as an unenumerated Garden Seed.—B. M. 20th March, 1847.</i>				
— Poppy	quarter		free	
— Quince	cwt.		free	
— Rape	quarter		free	
<i>Rape Seed is restricted as to importation.</i>				
See page 4.				
— Sesamum	quarter		free	
— Shrub, or Tree	cwt.		free	
— Tares	quarter		free	
— Trefoil	cwt.	0	5	0
.... of and from British Possessions	cwt.	0	2	6
<i>Trefolium Seed admitted at the same duty as Trefoil.—B. M. 11th Aug., 1846.</i>				
— Worm	cwt.		free	
— All Seeds unenumerated, commonly used for expressing Oil therefrom	quarter		free	
⁽¹⁾ These duties took effect from the 1st June, 1846.				

SEEDS, continued.		£.	s.	d.
— All other Seeds not particularly enumerated or described, nor otherwise charged with duty ⁽¹⁾ for every 100 <i>l.</i> value		5	0	0
.... of and from British Possessions for every 100 <i>l.</i> value		2	10	0
SEGARS.—See <i>Tobacco, manufactured</i> . . . lb.		0	9	0*
SENNA lb.			free	
SHIPS to be broken up, with their Tackle, Apparel, and Furniture, (except Sails,) viz. Foreign Ships or Vessels, for every 100 <i>l.</i> value		25	0	0*
..... British Ships, or vessels entitled to be registered as such, not having been built in the United Kingdom . . .			free	
— Foreign Ships broken up ⁽²⁾ . . . for every 100 <i>l.</i> value		10	0	0*
SHUMACH			free	
<i>Shumach is restricted as to importation.</i>				
See page 4.				
SILK, viz.:—				
— Knubs or Husks of Silk and Waste Silk, cwt.			free	
— Raw Silk lb.			free	
— Thrown Silk, not dyed lb.			free	
— „ dyed, viz.—				
.... Singles or Tram, Organzine or Crape, lb.			free	
— Manufactures of Silk, or of Silk mixed with metal, or any other material, the <i>produce of Europe</i> : viz.:—				
— SILK or SATIN, Plain, Striped, Figured, or Brocaded, viz.:—				
.... Broad Stuffs lb.		0	5	0
Articles thereof, not otherwise enumerated lb.		0	6	0
Or, and at the option of the officers of the Customs, ⁽³⁾ for every 100 <i>l.</i> val.		15	0	0
— SILK GAUZE, or CRAPE, Plain, Striped, Figured, or Brocaded, viz.:—				
.... Broad Stuffs lb.		0	9	0

⁽¹⁾ These duties took effect from the 1st June, 1846.

⁽²⁾ Foreign vessels wrecked upon the coasts of the United Kingdom, or so disabled as to be incapable of returning home, and broken up here, on that account only, and contrary to the prior intentions of the owners, are to be charged with duty as “Goods Manufactured, &c.,” at 10 per cent. When the Tackle, Furniture, and Apparel (except sails) of Wrecked Ships, are entered separately from the Hull, or where the tackle only may have been recovered from the wreck, the same shall be liable to the like rate of duty as the Hull.—G. O. May 10, 1847.

⁽³⁾ The Option applies to “Articles” thereof, only.—B. O. to Southampton, 10th June, 1846.

SILK, continued.		£.	s.
Articles thereof, not otherwise enumerated lb.		0	10
Or, and at the option of the officers of the Customs, ⁽¹⁾ for every 100 <i>l.</i> val.		15	0
— GAUZE of all descriptions, mixed with Silk, Satin, or any other materials in less proportion than one-half part of the Fabric, viz.:—			
.... Broad Stuffs lb.		0	9
Articles thereof, not otherwise enumerated lb.		0	10
Or, and at the option of the officers of the Customs, ⁽¹⁾ for every 100 <i>l.</i> val.		15	0
— VELVET, Plain or Figured, viz.:—			
.... Broad Stuffs lb.		0	9
Articles thereof, not otherwise enumerated lb.		0	10
Or, and at the option of the officers of the Customs, ⁽¹⁾ for every 100 <i>l.</i> val.		15	0
— RIBBONS, Plain Silk, of one colour only, lb.		0	6
— Plain Satin, of one colour only, lb.		0	8
— Silk or Satin, Striped, Figured, or Brocaded, or plain Ribbons of more than one colour lb.		0	10
— Gauze or Crape, Plain, Striped, Figured, or Brocaded lb.		0	14
— Gauze mixed with Silk, Satin, or other materials of less proportion than one-half part of the Fabric lb.		0	12
— Velvet, or Silk embossed with Velvet, lb.		0	10
— Artificial Flowers, wholly or in part of silk, for every 100 <i>l.</i> value		25	0
— Manufactures of Silk, or of Silk and any other material called Plush, commonly used for making hats lb.		0	2
— Fancy Silk Net or Tricot lb.		0	8
— Plain Silk Lace or Net, called Tulle lb.		0	8
— Manufactures of Silk, or of Silk mixed with any other materials, not particularly enumerated or otherwise charged with duty, for every 100 <i>l.</i> value		15	0
— of and from British Possession, ⁽¹⁾ for every 100 <i>l.</i> value		5	0

⁽¹⁾ The Option applies to "Articles" thereof only.—B. O. to Southampton, 10th June, 1846.

⁽²⁾ 9 and 10 Vict. cap. 102.

SILK, continued.		£.	s.	d.
— Millinery of Silk, or of which the greater part of the Material is Silk, viz.:—				
.... Turbans or Caps	each	0	3	6
.... Hats or Bonnets	each	0	7	0
.... Dresses	each	1	10	0
— Manufactures of Silk, or of Silk and any other materials, and articles of the same wholly or partially made up, not particularly enumerated or otherwise charged with duty for every 100 <i>l.</i> value		15	0	0
<i>Silk Goods are restricted on importation.</i>				
See pp. 7 and 9.				
SILK-WORM GUT	for every 100 <i>l.</i> value	10	0	0
SKINS, FURS, PELTS, and TAILS, or Pieces of Skins, raw or undressed, unenumerated, number				free
.... tanned, curried, or dressed, unenumerated number				free
— Articles manufactured of Skins or Furs, for every 100 <i>l.</i> value		10	0	0
.... of and from a British Possession, for every 100 <i>l.</i> value		5	0	0
SMALTS. ⁽¹⁾	cwt.	0	10	0
SOAP, viz., Hard	cwt.	1	0	0
.... of and from British Possessions	cwt.	0	14	0
— Soft	cwt.	0	14	0
.... of and from British Possessions	cwt.	0	10	0
— Naples	cwt.	1	0	0
SPA WARE	for every 100 <i>l.</i> value	10	0	0
SPECIMENS of Minerals, or Fossils, and all specimens illustrative of Natural History. value				free
SPECKLED WOOD				free
SPELTER, or ZINC, Crude in Cakes				free
— rolled, but not otherwise manufactured				free
— manufactures of for every 100 <i>l.</i> value		10	0	0*
SPERMACEI, fine for every 100 <i>l.</i> value		25	0	0*
— from and after 1st Jan., 1849 . lb. & value				free

SPIRITS.

SPIRITS, or Strong Waters of all sorts, viz.:—
 For every gallon of such Spirits or Strong Waters of any strength, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less

(¹) 8 and 9 Vict. cap. 90.

SPIRITS, continued.

strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—

.... not being Spirits or Strong Waters, the produce of any British Possession in America, or any British Possession within the limits of the East India Company's Charter, and not being sweetened Spirits, or Spirits mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer, (9 and 10 Vict. cap. 23.) gallon	0 15 0
.... Spirits or Strong Waters, the produce of any British Possession in America, not being sweetened Spirits, or Spirits so mixed as aforesaid	
If imported into England gallon	0 8 7
" " Scotland gallon	0 4 5
" " Ireland ⁽¹⁾ gallon	0 3 5
.... Rum, ⁽²⁾ the produce of any British Possession within the limits of the East India Company's Charter, not being sweetened Spirits, or Spirits so mixed, as aforesaid, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled.	
If imported into England gallon	0 8 7
" " Scotland gallon	0 4 5
" " Ireland ⁽¹⁾ gallon	0 3 5
.... Rum Shrub, ⁽²⁾ however sweetened, the produce of, and imported from such Possessions, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, or the produce of, and imported from any B. P. in America.	
If imported into England gallon	0 8 7
" " Scotland gallon	0 4 5
" " Ireland ⁽¹⁾ gallon	0 3 5
.... Spirits or Strong Waters, the produce of any British Possession within the limits of the East India Company's Charter (ex-	

⁽¹⁾ 10 Vict. cap. 23, passed May 11th, 1847.

⁽²⁾ Rum and Rum Shrub from Prince of Wales' Island, and Province Wellesley, are admissible at the low duty.—G. O. 17 Nov., 1847.
Rum the produce of the Tenasserim Provinces is admissible at the low duty.—T. O. 16th and G. O. 20th November, 1848.

	£.	s.	d.
ued.			
1), in regard to which the condi- the Act 4 Vict, cap. 8, have or e been fulfilled, not being sweet- rits, or Spirits so mixed as afore-gallon	0	15	0(a)
rdials, or Strong Waters, not being uce of any British Possession in nor of any British Possession ie limits of the East India Com- arter, in regard to which the con- f the Act 4 Vict. cap. 8, have or ve been fulfilled, sweetened or ith any article, so that the degree th thereof cannot be exactly as- by Sykes's Hydrometer, and Spirits to be used as perfumerygallon	1	10	0(a)
aters, except Rum Shrub, being uce of any British Possession in or of any British Possession as aforesaid, sweetened or mixed article as aforesaid(') . . gallon	1	0	0(a)
nd Liqueurs, except Rum Shrub, e produce of any British Posses- merica, or of any British Posses- in the limits of the East India y's Charter, in regard to which the is of the Act 4 Vict. cap. 8, have have been fulfilled, sweetened or with any article, so that the degree th thereof cannot be ascertained s's Hydrometer(1) . . . gallon	0	9	0(a)
<i>iction to which Brandy and Spirits re subject on importation are set . 4 and 7.</i>			
.lb.			free
and not driedcwt.			free
.cwt.	0	5	0
n British Possessions . . . cwt.	0	2	6
after 1st February, 1849 . . cwt.	0	1	0
torrified or calcined, commonly ritish Gumcwt.	0	5	0
m British Possessions . . . cwt.	0	2	6
after 1st February, 1849 . . cwt.	0	1	0

. cap. 90.

additional must be charged.—8 and 9 Vict. cap. 90,

	£.	s.
STAVESACRE cwt.	fre	
STEEL, Unwrought value and ton	fre	
— Manufactures of . . . for every 100 <i>l.</i> value	10	0
— Scrap ton	fre	
STONES, viz. Stone in lumps not in any manner hewn ton	fre	
— Lime Stone, Flint Stones, Felspar, and Stones for Potters' use, Pebble Stones, and Stone for the purpose of Lithography . ton	fre	
— Stone in Blocks, shaped, or rough scalped, ton	fre	
— Slate in rough Blocks or Slabs . . . value	fre	
— Marble " " . . . solid feet	fre	
— Stone and Slate, hewn ton	0	10
.... of and from the British Possessions . ton	0	1
— Marble sawn into Slabs, or otherwise manu- factured ⁽¹⁾ cwt.	0	3
.... of and from the British Possessions, cwt.	0	1
— Mill Stones, Burr Stones, Quern Stones, Dog Stones, rough shaped, or hewn. (9 and 10 Vict. cap. 102.) ton	fre	
STRAW OR GRASS for PLATTING cwt.	fre	
SUCCADES, including all Fruits and Vegetables preserved in Sugar lb.	0	0
— of and from British Possessions . . . lb.	0	0

SUGAR.

SUGAR OR MOLASSES, the Growth and Produce of any British Possession in America, or of any British Possession within the Limits of the East India Company's Charter, into which the Importation of Foreign Sugar is prohibited, and imported from thence, viz.⁽²⁾ (9 and 10 Vict. cap. 63.)

— Candy, Brown or White, Double Refined

(1) Marble Slabs exceeding 4 inches in thickness, cut from a block, and having undergone no polishing subsequent to the sawing, are to be admitted duty free.—T. O. 30th September, and G. O. 1st October, 1842.

Marble Tables, with Wood Stands, are to pay the rated duty on the Marble Tops, and the *ad valorem* duty on the Stands.—T. O. 30th September, 1840.

(2) *Beet Root Sugar*.—Upon all importations of Beet Root Sugar, the admission of which for home consumption is claimed at the rate of duty, as being the growth and produce of the country in which it is imported, a declaration is to be required from the consignee of the goods, that such Sugar is *bona fide* the growth and produce of such country.—G. O. 11th March, 1847.

SUGAR, continued.

AND FROM AND AFTER THE RESPECTIVE DAYS NEXT HEREINAFTER MENTIONED,—
 On Sugar or Molasses the *Growth* and *Produce* of any other British Possession within the Limits of the
 East India Company's Charter:—

	From and after 5 July, 1847, to 5 July, 1848, inclusive.	From and after 5 July, 1848, to 5 July, 1849, inclusive.	From and after 5 July, 1849, to 5 July, 1850, inclusive.	From and after 5 July, 1850, to 5 July, 1851, inclusive.	From and after 5 July, 1851.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Candy, Brown or White, Double Refined Sugar, or Sugar equal in Quality to Double Refined, for every cwt.	1 5 6	1 4 4	1 3 3	1 2 0	The same Duties as on Candy, and Sugar, and Molasses, the Produce of other British Colonies.
Other Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every cwt.	1 2 8	1 1 8	1 0 8	0 19 8	
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined, for every cwt.	0 19 10	0 18 11	0 18 1	0 17 2	
Brown Sugar, being Muscovado or Clayed, or any other Sugar, not being equal in Quality to White Clayed, for every cwt.	0 17 0	0 16 3	0 15 6	0 14 9	
Molasses, for every cwt.	0 6 4	0 6 1	0 5 9	0 5 6	

SUGAR, continued.

AND FROM AND AFTER THE RESPECTIVE DAYS NEXT HEREINAFTER MENTIONED,—
On Sugar or Molasses the *Growth* and *Produce* (¹) of any *Foreign Country*:—

	From and after 5 July, 1847, to 5 July, 1848, inclusive.	From and after 5 July, 1848, to 5 July, 1849, inclusive.	From and after 5 July, 1849, to 5 July, 1850, inclusive.	From and after 5 July, 1850, to 5 July, 1851, inclusive.	From and after 5 July, 1851.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	The same Duties as on Candy, and Sugar, and Molasses, the Produce of British Colonies.
Candy, Brown or White, Double Refined Sugar, or Sugar equal in Quality to Double Refined, for every cwt. . . .	1 10 0	1 7 9	1 5 6	1 3 3	
Other Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every cwt. . . .	1 6 8	1 4 8	1 2 8	1 0 8	
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined, for every cwt. . . .	1 3 4	1 1 7	0 19 10	0 18 1	
Brown Sugar, being Muscovado or Clayed, or any other Sugar, not being equal in Quality to White Clayed, for every cwt. . . .	1 0 0	0 18 6	0 17 0	0 15 6	
Molasses, for every cwt. . . .	0 7 6	0 6 11	0 6 4	0 5 9	

(¹) No Sugar to be admissible at the lower rates of duty as being the growth and produce of any foreign country, unless it is bonded *side* the growth and produce of the foreign country from which it is imported.—9 and 10 Vict. c. 63, s. 6.

		£.	s.	d.
SUGAR, continued.				
Sugar, or Sugar equal in Quality to Double Refined	cwt.	1	1	0
— Other Refined Sugar, or Sugar rendered by any Process equal in Quality thereto	cwt.	0	18	8
— White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined	cwt.	0	16	4
— Brown Sugar, being Muscovado or Clayed, or any other Sugar, not being equal in Quality to White Clayed ⁽¹⁾	cwt.	0	14	0
— Molasses	cwt.	0	5	3
<i>And also from and after the passing of this Act,—</i>				
On all Foreign Sugar or Molasses not otherwise charged with Duty, the Duties following:—				
Refined Sugar, or Sugar Candy	cwt.	3	3	0
Brown Muscovado or clayed Sugar, not being refined	cwt.	2	2	0
Molasses	cwt.	0	15	8
<i>No abatement or allowance of the duty to be made on account of damage received by Sugar. See p. 17</i>				
PHUR IMPRESSIONS	value.			free
NET WOOD	ton			free
CO	cwt.			free
LOW	cwt.	0	1	6
— of and from British Possessions	cwt.	0	0	1
<i>Tallow is restricted as to importation. See p. 4.</i>				
CARINDS	lb.	0	0	3*
— of and from British Possessions	lb.	0	0	1*
PIOCA	cwt.	0	0	6
—	last			free
— Barbadoes	cwt.			free
<i>Tar is restricted as to importation. See p. 4.</i>				
BRAS	bushel			free
TARIC ACID	lb.			free
—	lb.	0	2	1*
<i>The Ports into which only Tea can be imported, are enumerated in p. 8.</i>				

Sugar, the produce of the Tenasserim Provinces, is admissible at low duty.—G. O. 20th November, 1846.

Sugar from Prince of Wales's Island, and from Province Wellesley, be admitted at the low duty.—G. O. 7th July, 1845.

Sugar and Molasses certificated as the produce of the territories adjoining to the presidency of Fort William in Bengal, or of Fort St. George, as also Sugar the produce of Ceylon, may be admitted at the low duty.—9 and 10 Vict. cap. 63, s. 4.

TEA, continued.

No abatement of duty shall be made on account of damage received by any Tea during the voyage; but it shall be lawful for the importer to separate the damaged parts, and to abandon the same to the Commissioners of the Customs for the duty.— 3 and 4 Wm. IV. cap. 101, s. 4, and 8 and 9 Vict. cap. 86, s. 32.

Tea may not be re-imported into the United Kingdom, for home use, upon the ground that it had been legally exported from thence; but shall be deemed, on such re-importation, to be imported for the first time into the United Kingdom. See p. 11.

TEASLES	number	
TEETH, viz., Elephants', Sea Cow, Sea Horse, or Sea Morse	cwt.	
TELESCOPES	value	
TERRA, viz. Japonica	ton	
— Sienna	ton	
— Umbra	cwt.	
— Verde	ton	
THREAD, not otherwise enumerated or de- scribed	value	
TILES	for every 100l. value	10
— of and from British Possessions, for every 100l. value		5
TIN, viz., Ore and Regulus of	ton	
— in blocks, ingots, bars, or slabs	cwt.	0
— of and from British Possessions	cwt.	0
— Foil	lb.	0
— Manufactures of, not otherwise enumerated, for every 100l. value		10
TINCAL unrefined	cwt.	
TOBACCO, unmanufactured	lb.	0
— Manufactured, or Segars	lb.	0
— Snuff	lb.	0
— Stalks and Flower of		pro
— Manufactured in the United Kingdom, at or within two miles of any port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, drawback on ex- portation or shipment as stores	lb.	0
<i>Tobacco is restricted as to importation. See p. 4.</i>		
<i>No abatement of duty shall be made on Tobacco on account of damage. See p. 17.</i>		

	£.	s.	d.
BACCO PIPES, of Clay . for every 100 <i>l</i> . value	10	0	0
FIGURES cwt.	0	7	0
— of and from British Possessions . . cwt.	0	2	0
FRANKSAL cwt.	free		
FRUIT SHELL, or TURTLE SHELL, unmanu- factured lb.	free		
GLASS (excepting Toy and Hand Mirrors, on which the Plate Glass duty will be levied), for every 100 <i>l</i> . value	10	0	0*
MUFFLES lb.	0	1	0*
FLIP WOOD ton	free		
FRAMERIC ton	free		
IRONERY, not otherwise described, for every 100 <i>l</i> . value	10	0	0
JERSENTINE, not being of greater value than 15 <i>s</i> . per cwt. cwt.	free		
— being of greater value than 15 <i>s</i> . the cwt., ⁽¹⁾ cwt.	0	2	0
— of Venice, Scio, or Cyprus lb.	free		
— Oil, or Spirit of. See Oil.			
WINE for every 100 <i>l</i> . value	10	0	0
— of and from British Possessions, for every 100 <i>l</i> . value	5	0	0
ULTRAMARINE value and cwt.	free		
ALONIA ton	free		
ANELLOES lb.	0	5	0*
VARNISH, not otherwise described, ⁽²⁾ for every 100 <i>l</i> . value	10	0	0
BASES, viz.—ancient, not of stone or wood value	free		
VEGETABLES, all, not otherwise enumerated or described ⁽³⁾ value	free		
— Preserved in Salt . . for every 100 <i>l</i> . value	5	0	0
<i>Vegetable Juice is to be charged with duty in proportion to the quantity of Sugar con- tained therein, for which purpose samples are to be forwarded to the Board.—T. O. 25th February, and B. O. 20th July, 1842.</i>			
<i>Vegetable Juice imported from Rotterdam</i>			

⁽¹⁾ 8 and 9 Vict. cap. 90.

⁽²⁾ Varnish, containing an admixture of drinkable spirit, may be admitted to entry at 10 per cent. *ad valorem*, on condition that 2 per cent. of essential Oil of Vegetable Tar be added thereto, at the expense of the Importers, and in the presence of the officers; and a greater quantity of such essential Oil in proportion to the fluidity of the varnish. —G. O. 7th September, 1846.

⁽³⁾ Mushrooms dried and cut are to be admitted free as vegetables unenumerated.— B.O. 5th February, 1846.

VEGETABLES, continued.

is to be charged with the advalorem duty of 20 per cent.; but great vigilance must be used to guard against any fraud being attempted to be practised upon the revenue by the importation of syrups containing Sugar.—G. O. 4th February, 1843.

		£. s. d.
VELLUM	skin	free
VERDIGRIS ⁽¹⁾	cwt.	0 5 0
VERJUICE	tun	4 4 0
VERMICELLI	lb.	0 0 1 ^s
VERMILION	lb.	free
VINEGAR	tun	4 4 0 ^s
WAFERS	for every 100l. value	10 0 0
WALNUTS. See <i>Nuts</i>	bushel	0 2 0 ^s
WALNUT WOOD	ton	free
WASHING BALLS	cwt.	1 0 0
WATCHES, of Gold, Silver, or any other metal for every 100l. value		10 0 0 ^s
<i>Restricted as to importation. See p. 2.</i>		
WATER, Cologne Water ⁽²⁾ , the Flask, thirty of such Flasks containing not more than one gallon		0 1 0 ^s
— Mineral Water	gallon	free
— Orange Flower Water	lb.	0 0 1 ^s
WAX, viz.—Bees' Wax	cwt.	free
— in any degree bleached	cwt.	free
— Myrtle Wax	cwt.	free
— Sealing Wax	for every 100l. value	10 0 0
— Vegetable Wax	cwt.	free
WELD	ton	free
WHALE FINS	ton	free
WHIPCORD	for every 100l. value	10 0 0
WILLOW SQUARES. See <i>Platting</i> .		

WINE.

WINE, the produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence . . .	gallon	0 2 9 ^s
— French, Canary, Madeira, Portugal, Rhen- ish, Spanish, and other Wines, not enu- merated	gallon	0 5 6 ^s

⁽¹⁾ 9 and 10 Vict. cap. 90.

⁽²⁾ When imported in Flasks, Cologne Water is subject to the additional duty of 5 per cent.; but when in common green glass bottles, it is considered "Perfumed Spirits," and charged with the additional 4d per gallon.—B. M. 6th February, 1830.

		£.	s.	d.
WINE, continued.				
<i>The full duties on Wine are drawn back upon re-exportation or shipment as stores.</i>				
<i>Wine is restricted as to importation. See p. 4.</i>				
<i>No abatement of the duty on Wine is to be made on account of damage. See p. 17.</i>				
WIRE, viz. Brass or Copper. See Copper.				
— Gilt Plated or Silver . . . every 100l. val.		10	0	0
LOAD ton			free	

WOOD GOODS.

Masts, Timber, and Boards are restricted as to importation. See p. 4.

TIMBER or WOOD, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lath-wood, or other Timber or Wood sawn, split, or otherwise dressed, (except hewn,) and not being Timber or Wood otherwise charged with duty, the load of 50 cubic feet		1	0	0
From and after 5th April, 1848 . load		0	15	0
.... of and from British Possessions . load		0	1	0*
— Deals, Battens, Boards, or other Timber or Wood, sawn or split, and not otherwise charged with duty (¹) load		1	6	0
From and after 5th April, 1848 . load		1	0	0
.... of and from British Possessions . load		0	2	0*

Or, in lieu of the duties hereinbefore imposed upon Wood by the load, according to the cubic content, the importer may have the option, at the time of passing the first entry, of entering Battens, Batten-ends, Boards, Deals, Deal-ends, and Plank, by Tale, if of or from foreign countries, according to the dimensions. See Table p. 77.

— STAVES (²) load	1	3	0
.... From and after 5th April, 1848 . load	0	18	0

(¹) Treennails rough or undressed to be charged with duty as Wood, &c., except when made from Teak and other Woods admitted free.—G. O. 4th January, 1847.

(²) STAVES above 72 inches in length may be reduced in bond (at the sense of the parties applying) to the dimensions admissible free of duty, to be used only as Staves for casks. The pieces cut off may be used as firewood, or be destroyed in the presence of the officers.—G. O. 25th April, 1845.

Wood, continued.		£.	s.	d.
.... of and from British Possessions	load	0	2	0 ⁰
.... Staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ in thickness	load		free	
— BIRCH, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries,	load		free	
— FIREWOOD	fathom of 216 cubic feet	0	8	0 ⁰
.... from and after 5th April, 1848	do.	0	6	0 ⁰
.... of and from British Possessions			free	
— HANDSPIKES, not ex. 7 feet in length	120	0	16	0
.... from and after 5th April, 1848	120	0	12	0
.... of and from British Possessions	120	0	0	0 ⁰
— exceeding 7 feet in length	120	1	12	0
.... from and after 5th April, 1848	120	1	4	0
.... of and from British Possessions	120	0	1	0 ⁰
— Hoops			free	
— KNEES, under 5 inches square	120	0	8	0
.... from and after 5th April, 1848	120	0	6	0
.... of and from British Possessions	120	0	0	3 ⁰
.... 5 and under 8 inches square	120	1	12	0
.... from and after 5th April, 1848	120	1	4	0
.... of and from British Possessions	120	0	1	0 ⁰
— LATHWOOD ⁽¹⁾	fathom of 216 cubic feet	1	12	0
.... from and after 5th April, 1848	fathom	1	4	0
.... of and from British Possessions	fathom	0	1	0 ⁰
— OARS	120	6	0	0
.... from and after 5th April, 1848	120	4	10	0
.... of and from British Possessions	120	0	3	9 ⁰
— SPARS or POLES, under 22 feet in length and under 4 inches in diameter	120	0	16	0
.... from and after 5th April, 1848	120	0	12	0
.... of and from British Possessions	120	0	0	6 ⁰
.... 22 feet in length and upwards, and under 4 inches in diameter	120	1	12	0
.... from and after 5th April, 1848	120	1	4	0
.... of and from British Possessions	120	0	1	0 ⁰
.... of all lengths, 4 and under 6 inches in diameter	120	3	4	0
.... from and after 5th April, 1848	120	2	8	0
.... of and from British Possessions	120	0	2	0 ⁰
— SPOKES for WHEELS, not exceeding 2 feet in length	1000	1	12	0

⁽¹⁾ Laths split to be charged with the same rate of duty as Deals.—
T. O. 7th March, 1843.

D, continued.

1847.		1848.	
BATTENS AND BATTEN ENDS—	Not above 7 in. in width.	Not above 1½ inch in thickness.	Above 1½ inch, and not above 2½ in thickness.
	£. s. d.	£. s. d.	£. s. d.
Not above 6 feet in length, the 120	1 4 8	0 18 6	1 17 0
Above 6 and not above 9 feet in length, the 120 ..	1 16 11	1 7 9	2 15 6
Above 9 and not above 12 feet in length, the 120 ..	2 9 3	1 16 11	3 13 10
Above 12 and not above 15 feet in length, the 120 ..	3 1 7	2 6 3	4 12 6
Above 15 and not above 18 feet in length, the 120 ..	3 13 10	2 15 4	5 10 8
Above 18 and not above 21 feet in length, the 120 ..	4 6 2	3 4 6	6 9 0
BOARDS, DEALS, DEAL ENDS, AND PLANK—	Not above 9½ in. in width.	Not above 1½ inch in thickness.	Above 1½ inch, and not above 3½ in thickness.
	£. s. d.	£. s. d.	£. s. d.
Not above 6 feet in length, the 120	1 19 6	1 9 10	2 19 8
Above 6 and not above 9 feet in length, the 120 ..	2 19 3	2 4 5	4 8 10
Above 9 and not above 12 feet in length, the 120 ..	3 19 0	2 19 2	5 18 4
Above 12 and not above 15 feet in length, the 120 ..	4 18 10	3 14 2	7 8 4
Above 15 and not above 18 feet in length, the 120 ..	5 18 7	4 8 11	8 17 10
Above 18 and not above 21 feet in length, the 120 ..	6 18 4	5 3 8	10 7 4
	Above 9½ in. and not above 11½ in width.		
	£. s. d.	£. s. d.	£. s. d.
Not above 6 feet in length, the 120	2 7 10	1 15 10	3 11 8
Above 6 and not above 9 feet in length, the 120 ..	3 11 8	2 13 8	5 7 4
Above 9 and not above 12 feet in length, the 120 ..	4 15 7	3 11 7	7 3 2
Above 12 and not above 15 feet in length, the 120 ..	5 19 7	4 9 7	8 19 2
Above 15 and not above 18 feet in length, the 120 ..	7 3 6	5 7 6	10 15 0
Above 18 and not above 21 feet in length, the 120 ..	8 7 6	6 5 8	12 11 4

Wood, Spokes for Wheels, continued.		£.	s.	d.
.... from and after 5th April, 1848	1000	1	4	0
.... of and from British Possessions	1000	0	1	0
.... exceeding 2 feet in length	1000	3	4	0
.... from and after 5th April, 1848	1000	2	8	0
.... of and from British Possessions	1000	0	2	0
— TEAK	load	free		
— WASTE WOOD, viz.—Billetwood or Brushwood, used for the purposes of Stowage, for every 100 <i>l.</i> value		5	0	0
.... of and from British Possessions, for every 100 <i>l.</i> value		0	5	0
— for Ship-building, (¹) previously admitted at the same duty as Teak Wood	load	free		
— planed, or otherwise dressed or prepared for use, and not particularly enumerated nor otherwise charged with duty (²)	cubic foot	0	0	6
.... and further	for every 100 <i>l.</i> value	10	0	0
.... from and after the 5th of April, 1848,	cubic foot	0	0	4
.... and further	for every 100 <i>l.</i> value	10	0	0
.... of and from British Possessions, for every 100 <i>l.</i> value		5	0	0
— New Zealand Wood, being Furniture Wood(³)	ton	free		
WOOL, viz.—Alpaca and the Llama tribe	lb.	free		
— Beaver cut and combed	lb.	free		
— Coney Wool	lb.	free		
— Cotton Wool and Waste of Cotton Wool.	cwt.	free		
— Goats' Wool or Hair	lb.	free		
.... Manufactures of—See <i>Hair</i> .				
— Hares' Wool	lb.	free		
— Sheep or Lambs' Wool	lb.	free		
<i>Wool is restricted as to importation.</i> —See p. 4.				
WOOLLENS, viz., Manufactures of Wool, (not being Goats' Wool,) or of Wool mixed with Cotton, not particularly enumerated or described, nor otherwise charged with duty, not being articles wholly or in part made up.				
free				

(¹) Locust Treenails, and Greenheart, and Mora Wood, are admissible, duty free, under this denomination.—G. O. 21st Nov., 1833.

(²) Shovel Hilts, rough and in the bark, not exceeding 5ft. 6in. in length, and not exceeding 1½ in. in diameter, are to be admitted duty free.—T. O. 2nd July, and G. O. 7th July, 1846.

(³) All Furniture Wood may be admitted free of duty without the particular description being distinguished; but Ash, Beech, Birch, Elm, Fir, Oak, or Wainscot, is not to be deemed Furniture Wood.—G. O. 20th January, 1847.

WOOLLENS, continued.		£.	s.	d.
— Articles or Manufactures of Wool, (not being Goats' Wool,) or Wool mixed with Cotton, wholly or in part made up, not otherwise charged with duty, ⁽¹⁾ for every 100l. value		10	0	0
.... of and from British Possessions for every 100l. value		5	0	0
WORSTED lb.		0	0	6*
YARN, viz. Cable Yarn ⁽²⁾ cwt.		0	8	0
— Camel or Mohair lb.			free	
— Raw Linen cwt.			free	
— Raw Worsted Yarn, not dyed nor coloured, and not being fit or proper for embroidery or other fancy purposes. ⁽³⁾ . . . lb.			free	
YEAST dried may be delivered free of duty as goods unmanufactured, unenumerated.— B. O. 11th April, 1843.				
SAFFRE cwt.			free	
EBRA WOOD ton			free	
INC—See <i>Speller</i> .				
GOODS, Wares, and Merchandise, being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland . . for every 100l. value		10	0	0
GOODS, unenumerated, not being either in part or wholly manufactured, not enumerated or prohibited value			free	

(¹) Turkey Carpets are liable to the duty of 10 per cent. as articles or manufactures of Wool, &c.—G. O. 26th May, 1843.

(²) 8 and 9 Vict. c. 90.

(³) 9 and 10 Vict. c. 102.

RECIPROCITY.

NOTE.—Foreign ships can bring European produce from other countries in Europe, provided the goods are not of the description rated in page 4.—ED.

Additional duties and less drawbacks.—Her Majesty by Order in Council, levy an additional duty on imports, or withhold the payment of any drawback upon any goods imported into or exported from the Kingdom, or any of Her Majesty's dominions, in vessels belonging to any foreign country, in which higher duties are levied, or smaller drawbacks, &c., granted upon goods when imported into, or exported from, such foreign country in British vessels, than are levied or granted upon goods, &c., when imported into, or exported from such foreign country, in vessels of such country.—4 Geo. 4. c. 77. s. 2.

Additional tonnage duties may be levied.—Her Majesty by Order in Council, as aforesaid, may direct additional duties to be levied on vessels belonging to countries in which higher tonnage duties are imposed upon British vessels, on vessels of such countries, not greater in amount than may be deemed fairly to counterbalance the difference of duties.—4 Geo. IV. cap. 1, s. 3.

Tonnage duties on foreign ships.—Her Majesty may, by the authority aforesaid, authorize the entry of foreign vessels, on payment of the like tonnage duties as are or shall be charged in respect of similar British vessels, upon satisfactory proof being laid before Her Majesty in Council, that the vessels of the foreign country in whose favour such permission be granted, are charged with no other or higher duties, on their entrance into the ports of such foreign country, than are levied on the entry into such ports of British vessels of such country.—S. 4.

Reciprocal duties to be levied on foreign merchandise.—Her Majesty is empowered, by the advice of her Privy Council, to direct that there shall be levied any additional duties, not exceeding one-fifth of the amount of any existing duties, upon all goods or merchandise the growth, &c., of any foreign country which shall levy higher duties upon any

growth, &c., of Her Majesty's dominions, than upon the article, the growth, &c., of any other foreign country; in like manner, to impose such additional duties upon all goods, when imported in the ships of any country which shall levy higher duties on goods imported in British ships, or which shall levy higher tonnage, or port, or other duties on foreign ships, or which shall not place the commerce or navigation of this kingdom upon the footing of the most favoured nation, in the ports of such country; and either to prohibit the importation of any manufactured article, the produce of such country, if the export of the raw material of which such article is wholly or in part made, be prohibited from such country to the British dominions; or to impose an additional duty, not exceeding one-fifth as aforesaid, upon such manufactured article; and also to impose such additional duty, in the event of such raw material being subject to any duty, when being exported from the said country to any of Her Majesty's dominions; and all duties imposed by such an Order shall be deemed to be duties imposed by this Act.—8 and 9 Vict. c. 90, s. 8.

Foreign Vessels not exceeding sixty tons exempt from taking pilots.—Foreign Vessels being of less burden than sixty tons, may, by an Order in Council, be exempted from the obligation of taking on board a pilot to conduct them into British ports.—4 Geo. IV. cap. 77, s. 5.

THE VESSELS OF THE FOLLOWING COUNTRIES ARE
ENTITLED TO EXEMPTION.

Prussia	by Order in Council,	3 Sep. 1844.
Prussia	ditto	18 May, 1836.
Denmark	ditto	19 Oct. 1824.
Denmark	ditto	20 Mar. 1824.
Burgundy	ditto	10 Mar. 1824.
Sweden	ditto	18 Nov. 1823.
Sweden	ditto	25 May, 1824.
Stettin	ditto	3 Sep. 1844.
Stettin	ditto	3 Sep. 1844.
Netherlands	ditto	21 July, 1823.
Burgundy	ditto	3 Sep. 1844.
Sicily	ditto	10 Sep. 1845.

Belgian ships.—An additional duty of one-fifth of the export duties shall be charged upon all goods imported into the United Kingdom in Belgian ships.—O. C. 30th January,

A LIST OF THE COUNTRIES OR STATES

With which Treaties of Reciprocity, or Commercial Agreements, have been concluded, or to which Privileges of Trade have been granted.

COMMERCIAL TREATIES, &c.	Relating to the Trade with Great Britain and Ireland.	Relating to the Trade with the British Possessions Abroad.
AMERICA - - -	3 July, 1815	5 Nov., 1830
AUSTRIA - - -	21 Dec., 1829	7 April, 1830
COLOMBIA - - -	18 April, 1825	16 July, 1827
DENMARK - - -	30 June, 1824	1 April, 1826
FRANCE - - -	26 Jan., 1826	{ 26 Jan., 1826 1 June, 1826 16 Dec., 1826 16 July, 1827
FRANKFORT - - -	15 May, 1832	
GERMAN UNION of Customs	2 March, 1841	11 Aug., 1841
GREECE - - -	4 Oct., 1837	
HANOVER - - -	9 Aug., 1844	9 Aug., 1844
HANSE TOWNS - - -	3 Aug., 1841	16 July, 1827
MECKLENBURGH SCHWERIN - - -	1 May, 1844	
MECKLENBURGH STRELITZ - - -	1 May, 1844	
MEXICO - - -	26 Dec., 1826	16 July, 1827
NETHERLANDS - - -	27 Oct., 1837	
NORWAY - - -	18 March, 1826	
OLDENBURGH - - -	30 April, 1844	30 April, 1844
OTTOMAN EMPIRE, including EGYPT - - -	20 Aug., 1838	
PERU, Republic of - - -	{ 23 Dec., 1845 5 June, 1837	
PORTUGAL - - -	30 July, 1842	2 Nov., 1842
PRUSSIA - - -	2 April, 1824	3 May, 1826
RUSSIA - - -	31 Jan., 1843	{ 28 Feb., 1826 16 July, 1827
SARDINIA - - -	6 Nov., 1841	
SICILIES, the Two - - -	29 April, 1845	
SPAIN - - -	.....	28 April, 1826
SWEDEN - - -	18 March, 1826	16 July, 1827
TUSCANY - - -	31 March, 1847	
UNITED PROVINCES OF RIO DE LA PLATA - - -	2 Feb., 1825	16 July, 1827
THE ORIENTAL REPUBLIC OF THE URUGUAY - - -	17 July, 1843	
VENEZUELA - - -	29 Oct., 1834	29 Oct., 1834

RUSSIA COMPANY'S DUES. (1)

THE importer of goods from any place within the limits of the trade of the Russia Company; that is to say, from Archangel, Cronstadt, Narva, Onega, and St. Petersburg, (2) is required to make a declaration at the time of entry to the following effect:—

"I do declare, upon the oath I have taken to the Russia Company, that the goods above mentioned were shipped on account of a freeman or freemen of the Company, or on account of a native subject or subjects of Russia, and that no other person, to my knowledge or belief, is either directly or indirectly concerned therein."

	s.	d.		s.	d.
Aniseed, the cwt	0	3	— Ermines, the timber	0	2
Ashes, Pot and Pearl, the			— Hair Skins, the 1000	0	2
ton	0	4	— Fox Skins, the 100 ..	0	4½
Books, bound, the cwt....	0	2	— Sables, the timber ..	1	6
Bristles, the dozen lb.	0	0½	— Swan Skins, the piece	0	1
Cantharides, the 100 lb. ..	1	0	— Wolf, the skin	0	1½
Caviare, the cwt.	0	2	Tallow, the ton	0	3
Copper, the ton	0	4	Tongues, the 100	0	2
Cordage, the cwt.	0	2	Tow, the ton	0	4
Corn, the quarter	0	0½	Wax, Bees', the cwt.	0	2
Castoreum, the lb.	0	1	Wood, viz.		
Down, the 100 lb.	0	4	— Barks, above 5 inches		
Feathers for beds, the cwt.	0	4	square, the 120	0	4
Flax, the ton	0	4	— under 5 inches		
Glue, the cwt.	0	1	square, the 120	0	3
Hair, Cow, or Ox, the cwt.	0	2	— Battens, the 120	0	1
— Horse, the cwt.	0	2	— Clap Board, the 120..	0	1
Hemp, the ton	0	3	— Deals and Deal Ends,		
Hides, dry and undressed,			the 120	0	8
the cwt.	0	1	— Fir Timber, the load	0	1
— wet, red or Muscovy, ea.	0	0½	Wood, viz., Firewood, the		
Iron, the ton	0	2	fathom	0	1
Isinglass, the cwt.	0	2	— Handspikes, the 120 .	0	1
Junk and Rope, the ton ..	0	2	— Lathwood, the fathom	0	1
Linen, for every 100l. value	1	0	— Masts, great, each....	0	2
Mats, the 100	0	2	— middle and small,		
Oakum, the ton	0	3	each	0	1
Pitch and Tar, the last....	0	2	— Oak Boards, the 120..	0	5
Resin, the cwt.	0	1	— ... Plank, the load .	0	3
Rhubarb, the lb.	0	1	— Timber, the load	0	2
Saltpetre, the cwt.	0	1	— Oars, the 120	0	4
Seed (except Aniseed), the			— Paling Boards, the 120	0	1
quarter	0	0½	— Spars, the 120	0	2
Skins, viz. Bear Skins, each	0	2	— Staves, the 120	0	1
— Calabar, the timber of			— Wainscot Logs, load .	0	2
40 skins	0	2			

(1) Goods not rated in this Table are to pay ½ per cent. according to the value, on the declaration of the importer.

(2) All persons trading from those places to the United Kingdom are required to become freemen of the Russia Company, (the expense of which is 3l.,) for which purpose application must be made to THOMAS CORN, Esq., the Secretary, Long Room, Custom House, London.

LONDON PORT OR DOCK DUTIES.(*)

For every ton burden of every Ship or Vessel entering inwards or riving in the Port of LONDON from, or clearing Outward departing from the said Port for, the following-Countries: Places:—

ANTWERP
BRABANT
BREMEN
DENMARK
FLANDERS, *or any other part of the* NETHERLANDS
FRANCE, *within* USHANT
GERMANY, *any part of, bordering on or near the* GERMANIC OCEAN
GUERNSEY, JERSEY, ALDERNEY, *and* SARK
HAMBURGH
HOLLAND, *or any other of the* United Provinces
HOLSTEIN
IRELAND
LAPLAND, *on this side of the* North Cape
MAN, ISLE OF
NORWAY
BALTIC SEA, *any country or place within*
COURLAND
FINLAND
LAPLAND, *beyond the* North Cape
LIVONIA
POLAND
PRUSSIA
RUSSIA, *without or within the* BALTIC SEA
SWEDEN
AMERICA, NORTH, *any of the* British Colonies or Provinces in
AMERICA, *any of the* United States of
AZORES, *any of*
CANARY ISLANDS, *any of*
FLORIDA
FRANCE, *between* USHANT *and* SPAIN
MADEIRA ISLANDS, *any of*
PORTUGAL
SPAIN, *without the* MEDITERRANEAN
AFRICA
AMERICA, SOUTH
CHINA
EAST INDIES
FRANCE, *within the* MEDITERRANEAN
GIBRALTAR
GREENLAND

(1) 4 and 5 Wm, 4, cap 32.

LONDON PORT OR DOCK DUTIES, continued.

	s.	d.
LOUISIANA		
MEDITERRANEAN or ADRIATIC SEA, any country, island, port, or place within, or bordering on, or near		
MEXICO		
PACIFIC OCEAN, any country, island, port, or place within, or bordering on, or near	0	04
SPAIN, within the MEDITERRANEAN		
WEST INDIES		
Any other country, island, port, or place to the southward of 25 degrees of North Latitude		
<i>For every ton burden of every Ship or Vessel trading Coastwise between the Port of London and any Port or Place in the United Kingdom, for every voyage in and out</i>	0	04

Exemptions from the London Port or Dock Duties :—

Any of her Majesty's Ships of War, or any Ship or Vessel whatsoever,
being the property of her Majesty, or of any of the Royal Family.

Any Ship or Vessel coming to or going Coastwise from the Port of
London, or to any part of Great Britain, unless such Ship or Vessel
shall exceed forty-five tons register tonnage.

Any Ships or Vessels entering inwards, or clearing outwards, where
the cargoes are reported for exportation, and ultimately the Ships
or other Vessels leave the Port, without breaking bulk, or taking
in merchandise for the purpose of exportation. 8 and 9 Vict. cap.
86, s. 139. (Regulation Act.)

Any Vessel bringing Corn Coastwise, the principal part of whose cargo
shall consist of Corn.

Any Fishing Smacks, and Boats; and Vessels for Passengers.

Any Vessel navigating the River Thames above and below London
Bridge, as far as Gravesend only.

Any Vessel entering inwards or outwards in ballast.

[4 and 5 Wm. IV. cap 32.]

ORPHAN DUES**PAYABLE ON****WINE IMPORTED INTO LONDON.**

	s.	d.
Lape and Madeira, the Pipe	1	10
French, the Hogshead	1	0
Lisbon, the Pipe	2	34
Portugal, the Pipe	2	3
All other sorts, the Pipe	2	2
The above Wines when imported in cases, per case	0	3

INLAND DUTIES

OF EXCISE

PAYABLE IN THE UNITED KINGDOM.

Five per cent must be added to those duties marked with an s
and 4d. per gallon on spirits marked (a).

	Gt. Britain	Ir
	£. s. d.	£.
BRICKS , not exceeding 150 cubic inches each, which shall be made in Great Britain, or which shall be brought from Ireland into Great Britain		
1000 ⁽¹⁾	0 5 10*	
— exceeding the above dimensions		
1000 ⁽¹⁾	0 10 0*	
HOPS lb.	0 0 2*	
MALT , made from Barley . . bushel	0 2 7*	0
— made from Bear or Bigg, in Scotland or Ireland only . . bushel	0 2 0*	0
PAPER , viz.; Glazed Paper, Sheathing Paper, Button Paper, or by whatsoever name any paper may be known; and on all Button Paper, Millboard, Pasteboard, and Scaleboard, made in the United Kingdom,		
lb ⁽²⁾	0 0 1½*	0
SOAP , viz. Hard lb. ⁽³⁾	0 0 1½*	
— Soft lb. ⁽³⁾	0 0 1*	

⁽¹⁾ 2 and 3 Vict. cap. 24, 22nd August, 1839.

⁽²⁾ 2 and 3 Vict. cap. 23, 11th October, 1839.

⁽³⁾ 3 and 4 Vict. cap. 49, 16th July, 1840.

	Gt. Britain.			Ireland.		
	£.	s.	d.	£.	s.	d.
SPIRITS, ⁽¹⁾ of the Strength of Hydrometer Proof, as ascertained by Sykes's Hydrometer, viz.—						
— made in England. gallon	0	7	6 ^(a)			
— made in Scotland, for home consumption : gallon	0	3	4 ^(a)			
— made in Ireland, or which shall be warehoused in Ireland, and taken out for home use, gallon				0	2	4 ^(a)
— made in Ireland, and warehoused there, free of duty, and which shall be removed into Scotland for consumption . . . gallon	0	3	4 ^(a)			
— Imported from Scotland or Ireland into England from the warehouse gallon	0	7	6 ^(a)			
— of the nature or quality of plain British Spirits, ⁽²⁾ made in Guernsey, Jersey, Alderney, or Sark, and imported from any of the said islands into England gallon	0	9	0			
— Imported into Scotland gallon	0	4	10			
— Imported into Ireland . gallon				0	3	10
SUGAR ⁽³⁾ manufactured in the United Kingdom, from whatever materials made ⁽⁴⁾ cwt.	0	14	0*	0	14	0*

⁽¹⁾ 3 Vict., cap. 17, s. 3, 16th May, 1840.

⁽²⁾ For regulations respecting the importation of plain British spirits see "Abstract of the Laws regulating the Trade with the Islands of Guernsey, Jersey, &c." Spirits, the manufacture of the Channel Islands, are under the management of the Excise.—8 and 9 Vict. cap. 65, s. 2.

⁽³⁾ All sweets and saccharine matter, which shall resemble or be in the form or imitation of sugar, or which shall be capable of being used as a substitute for sugar, shall be deemed and taken to be sugar, within the meaning of the act 3 and 4 Vict. cap. 57, s. 3.

⁽⁴⁾ 8 Vict. cap. 13.

BOUNTIES AND DRAWBACKS

OF THE

CUSTOMS AND EXCISE.

The * indicates that 5 per cent. must be added.

	£.
BEER, ⁽¹⁾ brewed or made by any entered and licensed brewer of Beer for sale in the United Kingdom, in the brewing of which beer the worts used before fermentation were of not less specific gravity than 1·054, and not greater than 1·081, exported to foreign parts as merchandise.—10 Vict. cap. 5, s. 7.	
barrel of 36 gall. imperial measure	0
— of not less specific gravity than 1·081,— (Excise Drawback)	0
BOOKS, in complete sets—account books, ruled or plain,—(Excise Drawback) . . . lb.	0
BRICKS, viz. not exceeding 150 cubic inches each, on which the duties imposed in respect thereof shall have been charged,—(Excise Drawback). 1000	0
— ex. the above dimensions 1000	0
COFFEE, roasted, shipped as stores, allowed a drawback equal to the duties paid on British Possession Coffee, ⁽²⁾ —(Customs Drawback) lb.	0
HOPS, British cured, and fit for use,—(Excise Drawback) lb.	0

⁽¹⁾ In the shipment of Beer, entitled to Excise Drawback, the shipping searchers are to note on the shipping bill the date of their certifying the fact of the shipment on the Excise certificate.—29th November, 1844.

Bottled Strong Beer may be exported on drawback in cases containing 2 dozen quart or 2 dozen pint bottles, provided the cases be properly secured, and the quantity of Beer exported, at any one time, be less than 36 gallons.—T. O. 30th January, 1846.

⁽²⁾ T. O. 16th May, 1834.

	£.	s.	d.
PAPER , viz. on all Paper, Sheathing-paper, Button-paper, Button-board, Mill-board, Paste-board, and Scale-board Paper,— (Excise Drawback)(¹) lb.	0	0	14 ⁹
— Printed, Painted, or Stained doz. sqr. yds.	0	0	2 ⁹
PLATE of wrought Gold, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz. (Customs Drawback)			
.... made since the 1st Dec., 1784 . . . oz.	0	8	0
.... made since the 5th July, 1797 . . . oz.	0	16	0
.... made since the 31st Aug., 1815 . . . oz.	0	17	0
— of wrought silver, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz.			
.... made since the 1st Dec., 1784 . . . oz.	0	0	6
.... made since the 5th July, 1797 . . . oz.	0	1	0
.... made since the 10th Oct., 1804 . . . oz.	0	1	3
.... made since the 31st Aug., 1815 . . . oz.	0	1	6
— of wrought Gold or Silver being new, and not having been used, and duly marked manufactured in Ireland, and exported oz.	0	1	0
RICE , cleaned in the United Kingdom,—(Customs Drawback) (²). cwt.	0	0	6
SEGARS ,—(Customs Drawback) lb.	0	2	7 ¹ / ₂ ⁹
SOAP , viz., Hard Soap,—(Excise Drawback) lb.	0	0	14 ⁹
— Soft Soap lb.	0	0	1 ⁹
SUGAR , refined in the United Kingdom,—(Customs Bounty,)—9 and 10 Vict. cap. 63			
— Upon double refined Sugar, or Sugar equal in quality to Double Refined . . . cwt.	1	0	0
— Upon other refined Sugar, in loaf, complete and whole, or lumps duly refined, having been perfectly clarified, and thoroughly dried in the stove, and being of an uniform whiteness throughout, or such Sugar pounded, crushed, or broken, and Sugar Candy (³). cwt.	0	17	0

(¹) When Paper is exported on Excise Drawback, the officers are strictly to examine the contents of all the packages, and satisfy themselves of the genuineness of the Excise Stamp, and cause the same and all writing upon the labels to be carefully obliterated and destroyed with a brush and permanent ink.—G. O. 16th October, 1814.

(²) 8 and 9 Vict. cap. 90, s. 15.

(³) No Bounty shall be given upon the exportation of any refined Sugar called Candy, unless it be properly refined and manufactured, and free from scum and dirt, and packed in packages, each of which

SUGAR, continued.		£. s. d.
— Upon Bastard or Refined Sugar, broken in pieces, or being ground or powdered Sugar, or such Sugar pounded, crushed, or broken cwt.		0 14 0
TOBACCO, manufactured in the United Kingdom, at or within two miles of any port into which Tobacco may be imported, made into Shag, Roll, Cut, or Carrot Tobacco, or Segars, drawback upon exportation, or shipment as stores,—(Customs drawback) —8 and 9 Vict. cap. 60. (1) . . . lb.		0 2 7½
WINE,(2) the produce of Her Majesty's settlement at the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence . . . gallon		0 2 9
— All other kinds gallon		0 5 0

shall contain half a hundred weight of such Candy at the least.—8 and 9 Vict. cap. 92, s. 4.

If any Sugar in lumps or loaves is to be pounded, crushed, or broken before the same be exported for the Bounty, such lumps or loaves shall after due entry thereof, be lodged in some warehouse provided by the Exporter, and approved by the Commissioners of Customs for such purpose, to be then first examined by the officers of Customs, while in such lumps or loaves, as if for immediate shipment, and afterwards to be there pounded, crushed, or broken, and packed for exportation in the presence of such officers, and at the expense of the Exporter.—S. 6.

In case any Sugar which shall be entered in order to obtain the Bounty on *double refined* Sugar, or Sugar equal in quality to double refined Sugar, shall, on examination by the proper officer, be found to be of a quality not equal to such standard sample, all sugar so entered shall be forfeited, and may be seized.—S. 8.

(1) No Drawback shall be allowed on any Tobacco, which shall not have been wholly manufactured from Tobacco on which the full duty on Importation shall have been paid, nor on any Tobacco which shall be mixed with dirt or rubbish, or any other ingredients; and every person who shall enter or ship, or cause the same to be done, or produce, or cause to be produced, to any officer of Customs, to be shipped for exportation or for stores, any Tobacco not entitled to drawback, with intent to unduly obtain any drawback thereon, or any greater drawback than he would otherwise be entitled to, shall, in addition to all other penalties which he may thereby incur, forfeit *treble* the amount of the drawback sought to be obtained, or *two hundred pounds*, at the option of the Commissioners of Customs; and all such Tobacco shall be forfeited.—8 and 9 Vict. cap. 86, s. 73.

(2) Wine entered outwards for the drawback is exempted from the necessity of a bond being required.—8 and 9 Vict. cap. 86, s. 75.

A drawback of the customs duties is allowed on Wine intended for the consumption of officers of Her Majesty's Navy and Marines, on board such of Her Majesty's ships in actual service, as they shall serve in, not exceeding the quantity hereinafter specified, viz. :—

ENACTMENTS AND REGULATIONS RESPECTING DEBENTURE GOODS.

The person entering Wine, ⁽¹⁾ and claiming the drawback, must state, by declaration on the debenture, the name and rank of the officer for whose use the Wine is intended, and of the ship in which he serves; and the said Wine is to be delivered into the charge of the officers of the Customs, at the port of shipment, to be secured in the Queen's warehouse until the same be shipped; and such officers having certified upon their Debenture the receipt of the Wine into their charge, the Debenture shall be computed and passed.—8 and 9 Vict. cap. 86, s. 105.

If any such officer shall leave the service, or be removed to another ship, the officers of Customs at any of the before-mentioned ports may permit the transfer of such Wine from one officer to another as part of his proportion, whether on board the same ship or another; or may receive the duties, and deliver the same for home use; but if any such Wine be not laden on board the ship for which it is intended, or be unladen without the permission of the officers of Customs, it shall be forfeited.—S. 106.

The drawback or bounty shall not be allowed upon the exportation from the United Kingdom of any goods, unless they shall have been entered in the name of the person who was the real owner at the time of entry and shipment, or of the person who had actually purchased and shipped the same in his own name, and at his own liability and risk, on commission, and who was and shall have continued to be entitled

For every Admiral	1260 gallons
„ Vice-Admiral	1050 „
„ Rear-Admiral	840 „
„ Captain of the 1st and 2nd Rate	630 „
„ Captain of the 3rd, 4th, and 5th Rate	420 „
„ Captain of an Inferior Rate	210 „
„ Lieutenant and other Commanding Officers, and for every Marine Officer	105 „
„ Master, Surgeon, or Purser	105 „

Such Wine is to be shipped only at London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow. 8 and 9 Vict. cap. 86, s. 104, and 9 and 10 Vict. cap. 102.

⁽¹⁾ Receipts for the drawback on Wine shipped for the navy must be given on stamped paper, in cases where the amount is such as to require a stamp.—G. O. 27th January, 1837.

in his own right to such bounty or drawback, except in cases hereinafter provided for. ⁽¹⁾—S. 95.

Such owner or commission merchant shall declare upon the debenture that the goods mentioned therein have been actually exported, and have not been, and are not intended to be, reloaded in the United Kingdom, nor in the Isle of Man, (unless entered for the Isle of Man) nor in the island of Faro, and that he was the real owner thereof, or that he had purchased and shipped the same in his own name, and at his own risk on commission, and that he was, and continues to be, entitled to the drawback or bounty thereon in his own right: but if such owner or merchant shall not have purchased the right thereto, he shall declare upon the entry upon the debenture the person who is entitled thereto, whose name shall be stated in the cockpit and in the debenture, and the receipt of such person on the debenture shall be the charge for such drawback or bounty.—S. 96.

If such owner or merchant shall not reside within two miles of the port of shipment, he may appoint an agent to pass his entry, and to clear and ship his goods, and to receive the drawback or bounty payable on his debenture, provided the name of such agent, and the residence of such owner or merchant, be inserted in the entry and cockpit, and such agent shall make declaration upon the entry as before required.—S. 97.

If any goods which are to be exported for drawback be the property of a person residing abroad, having been consigned to some agent residing in the United Kingdom, to be exported by him upon account of such owner, it shall be lawful for such person in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon the same conditions to receive for him the drawback payable thereon.—S. 98.

No drawback shall be allowed upon the exportation of any goods, unless shipped within three years after the payment of the duties inwards thereon, and no debenture for a drawback or bounty allowed upon the exportation of any goods shall be paid after the expiration of two years from the date of the shipment of such goods.—S. 99.

No drawback or bounty shall be allowed for any goods carried by sea from the United Kingdom to the Isle of Man until a certificate shall be produced from the Collector and Controller of the Customs of the Isle of Man, of the due landing of such goods.—S. 101.

The exporter of any goods for bounty, or the person whose name the same are entered outwards, shall, at the

⁽¹⁾ See s. 97 and 98.

time of entry, and before cocket be granted, give security by bond in double the amount of the bounty, with one sufficient surety, that the same shall be duly exported to the place for which they are entered, or be otherwise accounted for to the satisfaction of the Commissioners of Customs, and shall not be re-landed in the United Kingdom or in the Isle of Man, unless expressly entered to be carried thereto.—8 and 9 Vict. cap. 92, s. 3.

No drawback shall be allowed upon the exportation of any goods entered for drawback, or as stores, which shall be of less value than the amount of the drawback claimed,⁽¹⁾ and such goods so entered shall be forfeited, and the person who caused such goods to be entered shall forfeit the sum of two hundred pounds, or treble the amount of the drawback claimed in such case at the election of the Commissioners of Her Majesty's Customs.—8 and 9 Vict. cap. 86, s. 74.

Upon the entry outwards of any goods, except wine, upon which a drawback of the duties paid upon the importation thereof is allowed and before cocket is granted, the person in whose name the same are entered shall give bond in double the amount of such duties, with one sufficient surety, that such goods shall be duly shipped and landed at the place for which they shall be entered outwards, or otherwise satisfactorily accounted for within a reasonable time to be fixed.⁽²⁾—8 and 9 Vict. cap. 86, s. 75.

If any goods which are subject to any duty or restriction in respect of exportation, or if any goods which are to be shipped for any drawback or bounty shall be brought to any quay, wharf, or other place, to be shipped for exportation,

⁽¹⁾ In cases in which any goods shall have been incorrectly entered for Bounty or Drawback, and the amount overclaimed shall not exceed 10*l*., and no suspicion of fraud shall attach, the Collector and Controller, may upon a deposit being made equal to double the amount of the overclaim, permit the shipment to go forward, withholding the certificate until the directions of the Board shall have been received.—G. O. 20th November, 1841.

All goods entered for Drawback of Excise, which are not equal in value to the amount of the Drawback claimed thereon, should be detained by the officers of this Revenue until due notice shall have been given by them to the officers of Excise at the Port of Entry on the subject.—G. O. 6th February, 1847.

⁽²⁾ *Period allowed for production of Certificate of the due Landing of Goods Shipped on Drawback.*

For Europe	3 months.
America and Africa.....	6 „
Places within the limits of the East	
India Company's Charter	12 „
Australia and its dependencies, New	
Zealand, &c.....	18 „

G. O. 13th July, 1842.

and such goods shall not agree with the endorsement on the cocket, or with the shipping bill, the same shall be forfeited, and if any goods prohibited to be exported be found in any package brought as aforesaid, such package and everything contained therein shall be forfeited.—8 and 9 Vict. cap. 86, s. 84.

No goods cleared for drawback or bounty, or from the warehouse, shall be carried or waterborne to be put on board any ship for exportation, unless by licensed lightermen.—8 and 9 Vict. cap. 86, s. 102.

No drawback of excise shall be allowed upon any goods so cleared unless due notice shall have been given to the Officer of Excise, and a proper document descriptive of the goods shall have been produced; and if the goods shall, upon examination, correspond with the particulars contained in such document, and such goods shall be duly shipped and exported, the searcher shall, if required, certify such shipment thereupon, and transmit it to the Officer of Excise.—S. 82.

The Officer of Excise may, if he see fit, attend and assist at such examination, and mark or seal the packages, and keep joint charge thereof together with the searcher until the goods shall have been finally delivered into the sole charge of the searcher, to be shipped and exported under his care.—S. 83.

COUNTERVAILING DUTIES.

note.—Five per cent. must be added to those Goods against which the * is affixed, and 4d. per gallon on the Spirits marked (a).

	£.	s.	d.
BOXES , (1) not exceeding 150 cubic inches, each,			
the 1000	0	5	10*
— ex. the above dimensions (1) . . the 1000	0	10	0*
PIES lb.	0	0	2*
PLATE , of wrought gold (2) oz. troy	0	16	0
— of wrought silver (2) oz. troy	0	0	6
SOAP , viz.—Hard Soap (3) lb.	0	0	1½*
— Soft (3) lb.	0	0	1*
SPIRITS , of the strength of hydrometer proof; viz.—			
— made in Scotland and removed into Ire- land for home use, without the duties having been first paid thereon (4) . . gallon	0	2	4(a)
— made in Ireland, and removed into Scotland for home consumption, without the duties having been first paid thereon . . . gallon	0	3	4(a)
— imported from Scotland or Ireland into England, without the duties having been first paid thereon gallon	0	7	6(a)
— duty paid in Ireland, and imported into England gallon	0	5	2(a)
— duty paid in Scotland, and imported into England gallon	0	4	2(a)

(1) 2 and 3 Vict. cap. 24.

(2) T. O. 19th August, 1824.

(3) Soap may be exported from Ireland to England in packages of 10 lbs. weight.—T. O. 16th, and G. O. 20th January, 1844.

(4) 4 and 5 Wm. IV., and 3 Vict. cap. 17.

COUNTERVAILING DUTIES AND DRAWBACKS

NOTE.—Five per cent. must be added to the following Duties and Drawbacks.

For every Gallon thereof removed	From Ireland to England, and from England to Ireland.	From Ireland Scotland and from Scotland Ireland
	£. s. d.	£. s.
Ether	0 12 11*	0 2
Sweet Spirits of Nitre; Camphorated Spirits, Lavender Water, and other Perfumes, being Spirits scented with Essential Oils, Flowers, or other ingredients; Compound Spirits of Lavender; Spirits of Rosemary and of Ammonia; Sal Volatile; Friar's Balsam; Compound Tincture of Benzoin; Tinctures of Assafoetida, Castor, Kino, Guaiacum, Myrrh, and Ginger; Spirit Varnishes	0 7 9*	0 1
Other Tinctures and Medicated Spirits	0 5 2*	0 1
Made Wines⁽¹⁾	0 0 7½*	0 0

(1) 6 and 7 Wm. IV. cap. 72.

(2) The duty and drawback on Made Wines being fixed on the calculation that about 12 gallons of proof spirits are added in every 100 gallons of Made Wines, if any Made Wines removed from Scotland or Ireland to England shall have added to them any greater quantity of spirits than in the proportion of 12 gallons of spirits in every 100 gallons of such Made Wines, or if any such, when produced to be shipped from Scotland or Ireland to England, or after the arrival of the same in England respectively, shall be found to contain any greater quantity of spirits than in the proportion of 24 gallons of proof spirits in such 24 gallons being the calculation or allowance for spirits generated by fermentation) in every 100 gallons of such Made Wines, or if any Made Wine removed from England to Scotland or Ireland on drawback, shall have added to them, or shall be found to contain, when produced for shipment, or after arrival in Scotland or Ireland respectively, any less quantity of spirits than in the proportions aforesaid, they shall be forfeited, and every person concerned in the removal shall be liable to a fine of £200.—5 Vict. sess. 2, cap. 25, s. 4.

CONVENTION (1)

BETWEEN

HER MAJESTY AND THE KING OF PRUSSIA,

FOR THE

ESTABLISHMENT OF INTERNATIONAL COPYRIGHT.

Signed at Berlin, May 13th, 1846.

[Ratification exchanged at Berlin, June 16th, 1846.]

Article I.—The authors of books, dramatic works, or musical compositions, and the inventors, designers, or engravers of prints, and articles of sculpture; and the authors, inventors, designers, or engravers of any other works, whatever of literature and the fine arts, in which the laws of Great Britain and of Prussia do now or may hereafter give their respective subjects the privilege of copyright, shall, with regard to any such works or articles first published in either of the two States, enjoy in the other the same privilege of Copyright as would by law be enjoyed by the author, inventor, designer, or engraver of a similar work, if first published in such other State; together with the same legal remedies and protection against piracy and unauthorized republication.

Article II.—No person shall, in either country, be entitled to the protection stipulated by the preceding Article, unless the work in respect of which Copyright is claimed shall have been registered by the original producer, or by his lawful representatives, in the manner following:—

Firstly. If the work be one that has first appeared in the dominions of his Majesty the King of Prussia, it must have been registered in the Register Book of the Company of Stationers in London.

Secondly. If the work be one that has first appeared in the dominions of Her Britannic Majesty, it must have been regis-

(1) The present Convention came into operation on the 1st September, 1846, and was agreed to for five years from that date, and further until the expiration of a year's notice at any time after September 1st, 1861.

tered in the Catalogue to be kept for that purpose in the office of His Prussian Majesty's Minister for Ecclesiastical, Educational, and Medical Affairs.

Nor shall any person be entitled to such protection as aforesaid, unless the laws and regulations of the respective States in regard to the work in respect of which it is claimed shall have been duly complied with; nor, in any case where there are several copies of the work, unless one of the best edition, or in the best state, shall have been deposited gratuitously at the place appointed by law for that purpose in the respective countries.

Article III.—The authors of dramatic and musical works which shall have been first publicly represented or performed in either of the two countries, as well as the lawful representatives of such authors, shall likewise be protected in regard to the public representation or performance of their works in the other country to the full extent in which native authors would be protected in respect of dramatic and musical works first represented or performed in such country; provided they shall previously have duly registered their Copies in the offices mentioned in the preceding article, in conformity with the laws of the respective States.

Article IV.—In lieu of the rates of duty which may at any time, during the continuance of this Convention, be levied upon the importation into the United Kingdom of books, prints, and drawings, there shall be charged upon the importation of books, prints, or drawings, published in the dominions of Prussia, and legally importable into the United Kingdom, only the rates of duty specified in the Schedule hereto annexed; that is to say—

Duties on Books, viz. :—

Works originally produced in the United Kingdom and republished in Prussia	the cwt.	2
Works not originally produced in the United Kingdom	„	0
Prints and Drawings:—		
— plain or coloured, single	each	0
— bound or sewed	per doz.	0

All works, of which any part was originally produced in the United Kingdom, will be considered as “works originally produced in the United Kingdom, and republished in Prussia,” and will be subject to the duty of fifty shillings per cwt. although the same may contain also original matter produced elsewhere; unless such original matter shall be at least one-fifth in bulk to the part of the work originally produced in the United Kingdom, in which case the work will be subject to the duty of fifteen shillings per cwt.

Article V.—Stamps shall be provided according to a pattern be made known to the Custom-House officers of the United Kingdom; and the municipal or other authorities of several towns in Prussia shall affix such stamps to all books intended for exportation to the United Kingdom. And books shall, for the purposes of this Convention, so far as the same relates to the rates of duty at which such books are to be entered, be deemed to have been published in Prussia, except such as appear by their title-page to have been published at some town or place within the dominions of Prussia, and which have been duly stamped by the proper municipal or other authority of any such town or place. ⁽¹⁾

Article VI. and VII.—In case either of the two high contracting parties shall conclude a treaty of international copyright with any third power, a stipulation shall be inserted, that the right to prohibit the importation into its own dominions of such books as are declared to be piracies or infringements of copyright shall not be affected thereby.

Article VIII.—Those German States which, together with Prussia, compose the "Customs and Commercial Union," or which may hereafter join the said Union, ⁽²⁾ shall have the right of acceding to the present Convention; and books, prints, and drawings, published in any State so becoming a party to this Convention, and exported from any other State also being a party to the same, shall be considered, for the purposes of this Convention, to have been exported from the country of their publication.

⁽¹⁾ See "Books" in the Table of Duties, p. 36.

⁽²⁾ Saxony and the Duchy of Brunswick have also joined the said Union.—G. O. 27th October, 1843, and 8th May, 1847.

ABSTRACT
OF AN
ACT FOR CONSOLIDATING AND AMENDING THE LAWS
RELATING TO WRECK AND SALVAGE.

[9 and 10 Vict. cap. 99.]

For the purpose of carrying the provisions of this Act into effect, Receivers of Admiralty Droits are appointed, whose names and addresses are to be posted at the Custom-Houses and at Lloyd's. All provisions in this Act respecting Receivers to be applicable to the present Agents appointed by the Receiver-general, and all appointments of Agents or Receivers to be exempt from stamp duty.—S. 3.

Lords of manors or other persons claiming a right to wreck or goods found jetsam, flotsam, lagan, or derelict, are to give notice thereof to a Receiver.—S. 4.

All persons finding wreck, &c., are to report in writing the particulars of the finding thereof, to a Receiver or Officer of the Customs, and shall place such articles at the disposal of the said Receiver or Officer, and every Officer of the Customs receiving such report, shall forthwith transmit the same to the nearest Receiver. Any person concealing or retaining possession of such wreck, &c., or not reporting any articles or droits of admiralty, shall forfeit all claim to salvage, and shall on conviction forfeit any sum not exceeding £100.—S. 5.

Receivers and Officers of Customs may, by warrant, seize goods not reported or delivered, and shall be entitled to salvage. If any seizure shall have been made by information, such reward shall be paid to the informer as the Receiver-general shall allow.—S. 6.

Receivers are to send to the principal Officer of Customs at the nearest port, a report in writing of the particulars of the goods seized or reported, when they amount to £20 in value. A copy of the said report to be posted at Lloyd's.—S. 7.

Receivers are to give notice to lords of manors, &c., within twenty-four hours after receiving report or making seizure, of the finding of wreck, &c.—S. 8.

The owners of wreck, &c., may, on making good their claim within the period of twelve calendar months, have the same delivered up to them, on payment of the proper duties and the necessary charges.—S. 9.

(1) Passed 28th August, 1846.

When any such wrecked goods shall have been in the custody of any receiver, and not claimed by the owner within twelve months, the lords of manors or other persons may make good their claim within the month following.—S. 10.

Wrecked goods, &c., not claimed either by the owner or lord of the manor, are to be sold as droits of admiralty without any legal process, and the net proceeds of such sale, after the payments of salvage and other charges, shall be forwarded to the Receiver-general. And if any of the articles be deemed perishable or of small value, they may be sold immediately.—S. 11.

No Vice-Admiral or Deputy Vice-Admiral of any county, or any agent of his, shall henceforth interfere with wreck, &c.—S. 12.

Whenever it shall happen that, after payment of the necessary expenses, there shall not be left a sum sufficient to defray the salvage, the lords of the treasury may, on application by Receiver-general or Lord-warden of Cinque Ports, allow such sum to be paid out of the exchequer by way of salvage as they shall deem sufficient.—S. 13.

Whenever any vessel shall be in distress, Receivers, Justices of Peace, or Officers of Customs, are empowered to summon men, and to demand assistance, as well as the use of any vessels, boats, waggons, carts, and horses at hand; and every person refusing or neglecting to comply immediately with such demand shall forfeit £100.—S. 14.

For the prevention of confusion among persons assembled to save a vessel in distress, all persons are to conform in the first place to the orders of the master or owner, or officer in charge of the said vessel; in the next place, to those of the Receiver; and for want of their presence, to the officers hereinafter mentioned: First, the Officers of Customs or Coast-guard, then those of the Excise, then of the sheriff or his deputy, and then any Justice of the Peace; and any person acting contrary to such orders, shall, on conviction, forfeit £50.—S. 15.

Any Receiver, or in his absence any Justice of the Peace, may examine upon oath (which oath they are hereby empowered to administer) any person belonging to any ship in distress, or who may be able to give any account thereof, or of her cargo or stores, or any other circumstances relating thereto, and the said Receiver shall take the said examination down in writing, and one copy thereof is to be sent to the Receiver-general, and another to the secretary at Lloyd's. For every such examination by a Receiver, he shall be entitled to receive from the owner of the said vessel or cargo, the sum of one pound; and persons belonging to the said vessel refusing to be so examined shall forfeit any sum not exceeding £50.—S. 16.

Right of way may be claimed over lands near the coast, on occasion of wreck, and compensation to land occupiers is to be settled in the same manner as salvage.—S. 17.

Any owner or occupier obstructing the passage, or refusing persons to traverse such lands shall be fined a sum not exceeding £100.—S. 18.

Every person (except Receivers) employed in the saving of ships or

goods, or the life of any person on board, or of any wreck or store shall, within fourteen days after the service so performed, or within fourteen days after the owner or other person shall have established claim to any of the articles aforesaid, be paid a reasonable compensation by way of salvage; and every Receiver employed in the saving of any ship in distress (which shall not become a droit of admiralty) shall be entitled to receive from the owner thereof £2 for the first day, and the further sum of £1 for every subsequent day while so employed, provided the ship and cargo shall be of the value of £600, and moiety of the respective sums if under £600—the ship to be detained until the said sums shall have been paid.—S. 19.

The Receiver-general may make and vary rules for regulating the rate of salvage in certain cases.—S. 20.

If the owners and the salvors disagree respecting salvage, two Justices, or a person nominated by them, may determine the same.—S. 21.

The Lords of the Admiralty may, if they think fit, nominate and appoint Salvage Commissioners to determine differences likewise, and may appoint a Secretary or Registrar, who shall record all the proceedings of such Commissioners.—S. 22.

In case of any person being dissatisfied with the award made for salvage, appeal might (if made within ten days after such award) be presented to the High Court of Admiralty. On bail being given to sufficient amount, goods may be restored to the owner.—S. 23.

The Receiver is empowered, where award by commissioners of salvage has been made, to sell the ship, goods, &c., in case of refusal of part of the owner to comply with the terms of the award, or of neglect to appeal.—S. 24.

The Commissioners or Justices are to appoint to whom salvage is to be paid for distribution between two or more persons.—S. 25.

After any sum awarded for salvage shall have been paid, persons feeling aggrieved by insufficiency of share, are precluded from enforcing a claim against the ship or goods, to which the services were rendered.—S. 26.

The account of sums received for salvage is to be sent to the Receiver, and by him to the Receiver-general.—S. 27.

Persons convicted of cutting away, or defacing buoy ropes, shall be deemed to be guilty of felony.—S. 28.

Persons fraudulently purchasing anchors, boats, cables, &c., shall be considered receivers of stolen goods.—S. 29.

Masters of ships, on finding vessels, anchors, cables, boats, &c., are to make entry thereof in the log-book, and to report the same to the Receiver-general, and on their return to or arrival at any port in the United Kingdom, to deliver the articles to the nearest Receiver, who is to report the same to Lloyd's, and the goods, if not claimed within twelve calendar months, are to be sold. Any master of a vessel offending against this provision to forfeit £100.—S. 30.

Pilots and others who shall sell vessels, anchors, &c., in foreign countries, to be guilty of felony.—S. 31.

Dealers in marine stores not having their names on their storehouses, or who shall cut up cables without a permit from a Receiver, are liable to a penalty of £20.—S. 32.

Anchors, cables, sails, or old junk, or iron or marine stores of any description are not to be purchased from persons under fourteen years of age, under a penalty of £5 for the first, and any sum not exceeding £20 for the second offence.—S. 33.

For the effectual prevention of fraud, dealers in marine stores are to keep an account, for inspection, of old stores, when and of whom bought; and before any cable or other article shall be cut up, it must be advertised in some public newspaper a week previously. Neglect or refusal involves a penalty of £20.—S. 34.

Every manufacturer shall place his name or initials, together with a progressive number, and also the weight of every anchor, in legible characters upon the crown and shank, or failing to do so, forfeit for every instance of neglect £5.—S. 35.

Goods saved from wrecked vessels homeward bound may be forwarded to the original port of destination; and from vessels outward bound, to the port at which the same were shipped.—S. 39.

The High Court of Admiralty may decide in all salvage cases, except in cases of goods sold as "Droits of Admiralty," whether on sea or land.—S. 40.

In case of any damage done by a foreign vessel to a British ship, a Judge may order its arrest, unless the owner undertake to appear in an action.—S. 41.

Sergeants and Deputy Sergeants of the Cinque Ports are to have the same powers and be liable to the same duties as Receivers.—S. 42.

The rights of the Lord-warden and of the Cinque Ports are to be reserved, and this Act is not to interfere with the 1st and 2nd Geo. IV., c. 76.—S. 43.

In the case of vessels wrecked being plundered by a tumultuous assemblage, the hundred is to be held liable for damages.—S. 44.

Persons wrongfully carrying off wreck or boarding ships without leave, or hindering the saving of ships or goods, to be amerced in the sum of 50.—S. 45.

This Act to extend to all parts of the United Kingdom except Scotland.—S. 50.

A B S T R A C T

OF AN

ACT FOR THE REGULATION OF STEAM NAVIGATION,

And for requiring Sea-going Vessels to carry Boats.

[9 and 10 Vict. cap. 100.]

WHEREAS it is expedient to make further provision for regulating the construction of sea-going steam-vessels, and for preventing the occurrence of accidents (so far as may be possible) in steam navigation, and for requiring sea-going vessels to carry boats: Be it therefore enacted, that this Act shall come into operation for the purposes mentioned herein on the 1st of January, 1847, except where any other period of commencement is particularly directed.

All steam-vessels built of Iron of 100 tons or upwards, the building of which shall have been commenced after the passing of this Act, shall be divided by transverse water-tight partitions, so that the fore part of the vessel shall be separated from the engine-room by one of such partitions, and so that the after part of such vessel shall be separated from the engine-room by another of such partitions.

From and after the said 1st January, 1847, no vessel, the tonnage of which shall be 100 tons or upwards, shall proceed to sea from any port unless it be provided with boats duly supplied with all requisites for their use, and not being fewer in number nor less in dimensions than the number and dimensions set opposite to the limits of dimension in the following Table: provided that the said limits of dimension be not considered applicable to vessels engaged in the Whale Fishery:—

Tonnage of Vessel.	No of Boats.	Long-Boat, Launch, or Pinnace.		Other Boats.					
		Length.	Breadth.	Length.	Breadth.	Length.	Breadth.	Length.	Breadth.
850 & upwds.	4	Ft. 26	Ft. In. 8 0	Ft. 24	Ft. In. 7 0	Ft. 22	Ft. In. 6 6	Ft. 16	Ft. In. 5 6
650 to 850..	4	24	7 0	22	6 6	18	5 6	16	5 6
350 to 650..	3	20	6 6	18	5 6	..	..	14	5 0
200 to 350 } inclusive	2	18	6 0	..	..	..	..	14	5 0
100 to 200..	2	..	..	16	5 6	and a Punt or Small Boat.			

And that no vessel () carrying more than ten passengers shall proceed to sea on any voyage unless, in addition to the boats hereinbefore required, it shall also be provided with a boat fitted up as a life-boat, with all requisites for its use, together with two life-buoys.

Every steamer, the building of which shall be commenced after the passing of this Act, and which shall proceed to sea with passengers, shall, in addition to the boats specified in the foregoing table, and in lieu of a boat fitted up as a life-boat, be provided either with such boats as are usually called paddle-box boats, or with such other boats as may be directed in lieu thereof by the Lord High Admiral or the Commissioners for executing the Office of Lord High Admiral for the time being.

No steam-vessel of one hundred tons burden or upwards shall proceed to sea unless it shall be provided with a hose for the purpose of extinguishing fire, capable of being connected with the engines of the vessel.

For the purposes of this Act the tonnage of vessels shall be ascertained according to the rules of admeasurement prescribed by any Act of Parliament for the time being in force, regulating the admeasurement of the tonnage and burden of the merchant ships of the United Kingdom.

If any such steam-vessel proceed to sea without being provided with such hose, or being an iron steam-vessel without being so divided, or if any steam or other vessel of one hundred tons burden or upwards proceed to sea without being so provided with boats, or if any of such boats be lost or rendered useless in the course of the voyage, through the wilful fault or negligence of the owner or master, or if in case of any such boats being accidentally lost or injured in the course of the voyage, the master or other person having charge of the vessel wilfully neglect to replace or repair the same on the first convenient opportunity, then and in every case where the owner shall appear to be in fault, he shall forfeit a sum not exceeding 100*l.*, and in every case where the master or other person having charge of the vessel shall appear to be in fault, he shall forfeit a sum not exceeding 50*l.*

It shall not be lawful for any Officer of Customs to clear out any such steam-vessel for any voyage to parts beyond the seas, without being provided with such hose, or, being an iron steam-vessel, without being so divided, nor to clear out any steam or other vessel of 100 tons burden or upwards for any voyage to parts beyond the seas, unless the same be provided with such boats as hereinbefore are required.

Every steam-vessel when meeting or passing any other steam-vessel shall pass as far as may be safe on the port side of such other vessel; and any steam-vessel navigating any river or narrow channel shall keep

(1) The opinion of the Law Officers of the Crown has been taken whether vessels of less than 100 tons burden can legally put to sea, without being furnished with a life-boat and two life-buoys; they have replied in the affirmative, and are of opinion that the words "no vessel" must be read "no such vessel," since a life-boat, &c., is thereby required, *in addition* to the boats required by the previous part of the same section, which applies only to vessels of 100 tons and upwards.—

G. O. 8th February, 1847.

as far as is practicable to that side of the fairway or mid-channel of such river or channel which lies on the starboard side of such vessel, due regard being had to the tide and to the position of each vessel in such tide; and the master or other person having the charge of any such steam-vessel, and neglecting to observe these regulations, or either of them, shall for each instance of neglect, forfeit a sum not exceeding 50*l*.

The master of any steam-vessel which shall be in any river or narrow channel in Great Britain or Ireland, or the adjacent islands, or upon the sea within twenty miles of any part of the coast of Great Britain or Ireland, shall, whether under weigh or at anchor, between sunset and sunrise, exhibit such lights within such places, in such manner, and under such circumstances as by the said regulations hereinbefore authorised to be made by the said Lord High Admiral or by the said Commissioners shall be required, and in default thereof shall forfeit a sum not exceeding twenty pounds for every night in which such default shall be made; and the owner of any steam-vessel in which such light shall not be exhibited as aforesaid, shall not be entitled to recover any recompense or damage whatsoever which may be sustained by such vessel in consequence of any other vessel running foul thereof during the night.

If any damage to any person or property shall be sustained in consequence of the non-observance as respects any steam-vessel of the rules contained in the two enactments relative to the passing of steam-vessels and to the exhibiting of lights hereinbefore contained, the same shall in all Courts of Justice be deemed in the absence of proof to the contrary, to have been occasioned by the wilful default of the master or other person having charge of such steam-vessel, and such master or other person shall be subject to the legal consequences of such wilful default.

On or before the 30th day of April and the 31st day of October in every year the owners of every steam-vessel shall transmit to the Lords of the Committee of Privy Council for Trade the two following Declarations in writing; (that is to say,)

First, A Declaration of the sufficiency and good condition of the hull of such steamer, under the hand of a Shipwright Surveyor, to be approved by the Lords of the said Committee;

Second, A Declaration of the sufficiency and good condition of the machinery of such steam-vessel, under the hand of an Engineer, to be approved in like manner by the Lords of the said Committee; such Declarations bearing date of some day in the months of April or October respectively.

And the Lords of the said Committee shall register such Declarations, and transmit to the owners of such steam-vessels respectively Certificates of the registry of such Declaration. (¹)

(¹) The officers whose duty it is to measure steam-vessels, the building of which shall have commenced after the passing of the act, are to certify on the Certificate, previously to their registry, that they are divided in the manner provided by the 2nd section of the above Act.

No vessel of 100 tons or upwards, bound to parts beyond the seas, is to be allowed to clear out, unless the master shall certify on the ship's

From and after the first day of June, 1847, it shall not be lawful for any steam-vessel to proceed to sea, unless the owner thereof shall have duly transmitted to the Lords of the Committee of Privy Council for Trade such Declarations, and shall have received from the Lords of the said Committee such Certificates of the Registry thereof as hereinbefore is mentioned; and it shall not be lawful for any Officer of Her Majesty's Customs to clear out any steam-vessel carrying passengers for any voyage to parts beyond the seas, unless upon the production of the Certificate of the Registry of the declarations which shall most recently have been made in respect of such steam-vessel, and unless such declarations shall have been so made within six calendar months of the application for clearance.

If any steam-vessel proceed to sea with passengers, the owner whereof has not duly transmitted to the Lords of the said Committee such Declarations, and received from the Lords of the said Committee such Certificates of the Registry of such declarations as hereinbefore is mentioned, the owner of such steam-vessel shall forfeit a sum not exceeding £100.

Whenever any steam-vessel shall have sustained or caused any serious accident occasioning loss of life or property, or received any material damage affecting her sea-worthiness, either in her hull or her engine, by grounding or by collision with any other vessel, or by any other means, the master or other person having charge of such vessel shall, as soon as conveniently may be, transmit through the Post-Office, by letter addressed to the Lords of the Committee of Privy Council for Trade, and signed by such master or other person, a Report of such accident or damage, and the probable occasion thereof, stating therein the name of the vessel, the port to which she belongs, and the place where she is, in order that the Lords of the said Committee may, if they think fit, investigate the matter; and should the owner or owners of any steam-vessel, from her non-appearance or otherwise, have reason to apprehend that such steam-vessel is wholly lost, he or they shall, as soon as conveniently may be, in like manner send notice thereof to the Lords of the said Committee; and every owner, master, or such other person as aforesaid who shall neglect to send such notice as hereby is required within a reasonable time after any such accident shall have happened, shall for every such offence forfeit and pay a sum not exceeding £50

content that such vessel is fitted up and furnished with all the requirements of the said Act. With regard to ships clearing outwards in ballast, the master shall make a similar certification on the ballast declaration, or shall produce a certificate ⁽¹⁾ to the same effect, which shall be attached to the said declaration.

If the master refuse to make the statement required, the Officers of this Revenue, may interrogate him under the 86 and 88 sect. of the Regulation Act, when the officers would be justified in refusing the clearance, should the master not answer any legal question respecting the vessel and her voyage.—G. O. 2nd January, 1847.

(1) See Declaration No. 20, p. 32.

S A M P L E S .

A List of Articles of general importation permitted to be warehoused and the quantity of each to be allowed as samples, under Boards' Min of September 4th, 1823; February 19th, 1825; July 10th, 1834; October 2nd, 1843.

Arrow Root	- - - - -	½ lb. per package
Cantharides	- - - - -	2 oz. do.
Capers	- - - - -	½ lb. do.
Coffee	- - - - -	2 oz. per Bag.
Coculus Indicus	- - - - -	1 oz. per Package
Currants	- - - - -	½ lb. do.
Essence of Bergamot, or Lemon	- - - - -	1 oz. per package
Ginger	- - - - -	8 oz. per Lot of 6
Honey	- - - - -	½ oz. per Package
Isinglass	- - - - -	½ lb. do.
Liquorice Juice	- - - - -	½ lb. do.
—— Root	- - - - -	½ lb. do.
Oil of Almonds	- - - - -	1 oz. do.
—— Aniseed	- - - - -	1 oz. do.
—— Bay	- - - - -	1 oz. do.
—— Cassia	- - - - -	2 oz. do.
—— Juniper	- - - - -	1 oz. do.
—— Rosemary	- - - - -	1 oz. do.
—— Spike	- - - - -	1 oz. do.
—— Thyme	- - - - -	1 oz. do.
Pepper	- - - - -	1 oz. per Bag.
Pimento	- - - - -	2 oz. do.
Raisins	- - - - -	½ lb. each mark
Rice	- - - - -	½ lb. per Package
Sago	- - - - -	2 lb. per Pile.
Seed Clover	- - - - -	2 oz. per Package
—— Caraway	- - - - -	2 oz. do.
—— Mustard	- - - - -	1 oz. do.
Silk, Thrown	- - - - -	1 oz. do.
Smalts	- - - - -	1 oz. do.
Spirits	- - - - -	½ Pint
Sugar, Foreign	{ Chests under 5 cwt.	2 oz. per Bag.
		12 oz. per Chest.
		1 lb. do.
—— British Plantation	{ „ 5 and under 8 cwt.	1½ lb. do.
		1½ lb. per Hhd.
		1 lb. per Tierce.
—— Molasses	{ „ above 8 cwt.	½ lb. per Chest.
		12 oz. per barrel.
		½ lb. per Hhd. or
Tallow	- - - - -	4 lb. per Lot of Packages.
Tapioca	- - - - -	1 oz. per Package
Tea	- - - - -	3 oz. do.
Tobacco	- - - - -	4 lb. do.
Wine	- - - - -	½ Pint.
Vermicelli	- - - - -	1 oz. per Package

NOTE.—A sample of goods other than those included in the preceding list, may be taken from each package without special leave of the Board in each case, provided the duty on such sample shall not exceed 6 B. O. 19th Feb., 1825.

THE OUTPORTS OF THE UNITED KINGDOM CLASSIFIED;

WITH THEIR RESPECTIVE

SUBPORTS ⁽¹⁾ AND CREEKS.

[Revised and Corrected to the 5th August, 1847.]

FIRST CLASS.

BRISTOL :—

Uphill

DUBLIN :—

Balbriggan

Howth

Wicklow

Arklow

Kingstown

GREENOCK :—

Lochgilthead

Oban

Tobermory

Rothsay

GLASGOW :—

Renfrew

Bowlingbay

LULL :—

Bridlington

GLITH :—

Newhaven

Cockenzie

Fisherrow

Dunbar

North Berwick

LIVERPOOL.

SECOND CLASS.

ELFAST :—

Donaghadee

Larne

Strangford

Killough

Ardglass

Killeleagh

Quoile

CORK :—

Kinsale

Clonakilty

Youghal

NEWCASTLE :—

North Shields

Blythnook

Amble and Warkworth

Alnmouth

PLYMOUTH :—

Devonport

Calstock

SOUTHAMPTON :—

Lymington

Christchurch

WATERFORD :—

Passage

Dungarvan

THIRD CLASS.

ABERDEEN :—

Peterhead

Stonehaven

Newburgh

DOVER :—

Folkstone

DUNDEE :—

Ferry-Port-on-Craigs

EXETER :—

Topsham

Sidmouth

Teignmouth

(1) The Subports are distinguished by being printed in *italics*.

GLOUCESTER :—*Beachley***LIMERICK :—***Kilrush**Clare***LONDONDERRY :—***Greencastle**Ballyraine***PORTSMOUTH :—***Fareham***SUNDERLAND :—***Seaham***STOCKTON :—***Cleveland Point**Middlesboro'***WHITEHAVEN :—***Ravenglass**Millom**Workington***YARMOUTH :—***Lowestoft**Beccles**Southwold***FOURTH CLASS.****DOUGLAS :—***Darbyhaven**Peel**Ramsay***FALMOUTH :—***St. Mawes**Penryn**Gweek⁽¹⁾***GOOLE :—***Selby***IPSWICH.****LANCASTER :—***Glasson Dock**Arnside and Grange**Ulverston**Ireleth and Angerton**Rampside***LYNN :—***Heacham***NEWRY :—***Warrenpoint**Newcastle***ROCHESTER :—***Sheerness**Maidstone***SHOREHAM :—***Brighton***SLIGO :—***Killala**Donegal**Ballyshannon***FIFTH CLASS****BERWICK :—***Budle**Holy Island**Eyemouth***BOSTON :—***Wainfleet**Saltfleet**Spalding***BRIDGEWATER :—***Minehead**Watchet***CARLISLE :—***Fishers' Cross, or**Carlisle***CARDIFF .—***Aberthaw**Barry**Sully***CHESTER :—***Flint and Bagilt**Wepra**Moyston**Rhudlan***COWES :—***Newport**Yarmouth**Ryde***COLCHESTER :—***Brightlingsea***DARTMOUTH :—***Brixham**Torquay**Salcombe***DROGHEDA.****DUMFRIES :—***Carsethorn**Annan**Kirkcudbright**Barlochan***DUNDALK.**⁽¹⁾ Reduced to a Creek. G. O. 5th July, 1877.

Y :—

Pen^{towan}
 Mevagissey
 Charleston
 Port
 Polnear
 Polkerris
 Looe

AY.

GE MOUTH.

NESS :—

Cromarty
 Burghead
 Findhorn
 Lossiemouth
 Portmahomack
 Fort Rose
 Fort George
 Nairn
 Fort William

KALDY :—

Leven
 Methil
 Largo
 Wemyss
 Burntisland
 Anstruther
 Pittenween
 St. Andrews
 Crail
 Elie

ILFORD :—

Solva
 Pembroke
 Tenby
 Saundersfoot
 Haverfordwest

NTROSE :—

Johnshaven

WHAVEN.

WPORT.

NZANCE.

OLE.

Swanage

RT GLASGOW.

ESTON :—

Fleetwood
 Hesket Bank
 Lytham

MSGATE.

Margate
 Sandwich

RYE :—

Hastings
 Eastbourne

SWANSEA :—

Port Cawl
 Port Talbot
 Oxwich
 Neath

TRURO :—

Point

WEYMOUTH.

SIXTH CLASS.

ARBROATH.

ARUNDEL :—

Littlehampton

AYR :—

Girvan

BALTIMORE :—

Berehaven
 Bantry
 Skibbereen (Custom House
 of the Port)

BANFF :—

Fraserburgh
 Garmouth
 Buckie
 Cullen

BARNSTAPLE :—

Ilfracombe

BEAUMARIS :—

Holyhead
 Amlwch
 Conway

BIDEFORD :—

Appledore

BORROWSTONESS :—

Brucehaven
 Inverkeithing

BRIDPORT.

CARDIGAN :—

Fishguard
 Aberayron
 Newquay

CAERNARVON :—

Pwllheli
 Portenllain
 Trathbycan
 Barmouth

CHEPSTOW.

CLAY :—

Cromer

Mundeley Wells	Leigh Rochford
COLERAINE :— Port Rush	PADSTOW :— Port Isaac
FAVERHAM :— Whitstable	Bude
Herne Bay	Gannel
Milton	Boscastle
GAINSBOROUGH :— Stockwith	PERTH :— Newburgh
GRIMBY.	ROSS.
GUERNSEY.	RUNCORN. ⁽¹⁾
HARTLEPOOL.	ST. IVES :— Hayle
HARWICH :— Mintley	Portreath
Walton Thorpe	SCARBOROUGH.
Holland	SCILLY.
IRVINE :— Troon	STONOWAY.
Saltcoats	STRANRAER :— Dromore
Largs	Portnessock
Ardrossan	Port Patrick
JERNEY.	WESTFORD.
LIANELLY :— Pembrey	WEXFORD :—
Laugharne	WHITBY :—
St. Clair	WICK :— Helmsdale
Carmarthen	Thurso
Lougher	WISBEACH :— Sutton Wash
MALDON :— Burnham	WOODBIDGE :— Aldborough
Bradwell	Orford

SUPERNUMERARY PORTS.

ABERYSTWITH :— Llansainfroed	CHICHESTER.
Aberdovey	DEAL.
ALLOA :— Stirling	KIRKWALL :— Stromness
Falin	Sanday
BALLINA. ⁽²⁾	LERWICK.
CAMPBELTOWN :— Islay	LYME.
Tarbert	Seaton
	MARYPORT.

(¹) Constituted an independent Port, with bonding privileges, experimentally, for 3 years, from 5th April, 1847.—T. O. 19th December G. O. 19th March, 1847.

(²) Constituted a separate and independent Port.—T. O. 4th March G. O. 16th March, 1847.

RALEE.

WIGTOWN(¹).

Gatehouse

Creetown

Garliestown

Isle of Whithorn

Port William

**INLAND BONDING
TOWN.**

MANCHESTER.

(¹) Constituted a Supernumerary Port from 6th July, 1847. G. O.
1st July, 1874.

AN
ALPHABETICAL LIST
OF
WAREHOUSING PORTS

IN
ENGLAND, SCOTLAND, AND IRELAND,
Distinguishing the several species of Goods allowed to
bonded at each Port.

*The Tables A, B, C, D, E, and F of 4 Geo. IV. cap. 24, have
long since become obsolete, are omitted.*

*It may be here observed, that it is usual for the Lords of
Treasury to concede additional bonding privileges, to any person
on a proper application being submitted, on suitable premises
being fitted up and approved.*

*The Ports approved for the direct importation and ware-
housing of the following Goods will be found in the Pages
noted against the said Goods respectively :*

East India Goods	in page 6
Silks ..	7
Tea	8
Tobacco and Snuff.....	8

ABERYSTWITCH	Such Goods as may be shipped as Stores duty free.—B. O. 3rd Jan., 1840.
ALNMOUTH	Timber and Wood Goods.—G. O. 16 (Creek under August, 1842. NEWCASTLE.)
ARUNDEL	All Goods, except East India Goods Silk, Tea, and Tobacco.—G. O. 10th August, 1840.
BARNSTAPLE	All Goods except Tobacco, Silk, and East India Goods.—G. O. 15th February 1828.

WAREHOUSING PORTS in England, continued.

- BRISTOL** Wines and Spirits, Wood Goods, and Goods in general, Tobacco removed Coastwise.—G. O. 22nd April, 1843.
- BRISTOL** General Goods and Tobacco Coastwise for Home Use, or as Ships' Stores.—G. O. 3rd June, 1847.
- BRISTOL** Tobacco Coastwise, and all Goods legally importable into the port.—G. O. 15th June, 1841.
- BURTON** Wines and Spirits; Wood, Tar, and Tallow.—T. O. 15th October, 1830.
- CHESHAM** General Goods.—T. O. 17th January, B. M. 27th April, and 14th July, 1832.
- CHESHAM** All Goods.
- CHESHAM** All Goods, except Tobacco (unless Segars and Negrohead for Ships' Stores only) and Silk.—G. O. 4th April, 1839.
- CHESHAM** Such Goods as may be shipped as Stores, duty free.—G. O. 3rd January, 1840.
- CHESHAM** Tobacco removed Coastwise, and General Goods.—G. O. 6th August, 1844.
- CHESHAM** All Foreign Goods (except Tobacco, unless removed Coastwise from the Ports of importation for Home Use, or for Stores of outward-bound vessels.)—G. O. 21st January, 1843.
- CHESHAM** Timber and Wood Goods, and Tallow.—T. O. 14th June, 1828. Wines and Spirits.—G. O. 20th April, 1838.
- CHESHAM** Wines and Spirits. Timber and Wood.—G. O. 27th May, 1836; and Tobacco coastwise.—G. O. 5th March, 1836.
- CHESHAM** Timber and Wood Goods.—G. O. 27th May, 1836.
- CHESHAM** Wines and Spirits.—B. O. 21st April, 1808, and 30th March, 1809. Wood Goods.—T. O. 13th May, 1834, and G. O. 26th August, 1834.
- CHESHAM** Tobacco and Goods generally.—G. O. 27th May, 1836.
- CHESHAM** Wines and Spirits, Timber and Wood Goods, and Goods generally, except Tobacco and East India Goods.—B. O. 9th Aug. 1811, and 25th Jan. 1821.
- CHESHAM** Tea, Coffee, Sugar, Tobacco, Wines, and Spirits removed from other warehous-

WAREHOUSING PORTS in England, continued.

DEAL, continued.

ing ports, to be used as Stores or for Home Consumption.—G. O. 21st September, 1841.

DOVER East India and Goods, Goods in general, except Tea and Tobacco.—G. O. 5th Nov., 1839.

EXETER East India Goods, and all Goods except Tobacco, and Tobacco removed Coastwise for Home Use.—22nd March, 1834. O. C. 21st October, 1839.

— TOPSHAM Hides, Fruit, and other Dry Goods.—
(within the Port of B. M. 15th March, 1839.

EXETER.)

FALMOUTH All Goods with the exception of Silks.—
T. O. 27th May, 1839.

FAVERSHAM Wines and Spirits.—G. O. 31st October, 1839.

FLEETWOOD Tobacco, removed coastwise from port
(Creek of PRESTON) of importation, either for Home Use, or to be consumed as Stores for Ships. All East India Goods, after having been warehoused at an approved port, and removed under the existing regulations; and all other Goods, whether imported direct or otherwise.—G. O. 18th December, 1839, 9th February, 1842, and 20th April, 1846.

FOLKSTONE Timber and Wood Goods.—B. O. July, (Port of DOVER.) 1846.

GAINSBOROUGH .. Tobacco Coastwise for Home Use, or for Ships' Stores.—T. O. 9th February, 1841. Goods generally.—G. O. 18th June, 1845, and 4th January, 1847.

GLOUCESTER East India Goods.—O. C. 19th Aug. 1834
Wines and Spirits, and all Goods except Tobacco and Silk.—B. O. 23rd June, 1829.

GOOLE East India Goods, and all articles except Tobacco.—T. O. 13th June, 1828, and O. C. 21st October, 1839; and Tobacco removed coastwise for Home Use.—T. O. 4th December, 1833.

GRIMSBY Wines and Spirits, Dry Goods, generally for Home Consumption and Ships' Stores, including Tobacco, removed

WAREHOUSING PORTS in England, continued.
LY, continued.

coastwise from the ports of importation, for Home Use or for Ships' Stores.—G. O. 5th July, 1844.

POOL.....All Foreign Goods allowed to be shipped as Stores free of duty, and removed under bond from the port of importation for that purpose.—G. O. February 5th, 1844. Timber and Wood Goods.—T. O. 18th November, 1839. Wines and Spirits.—G. O. 6th June, 1845.

.....All Goods.

H.....Wine and Spirits.—T. O. 19th October, 1830, and such articles as are allowed to be used as Stores, duty free, on board vessels on their outward voyages, under the usual conditions and regulations.—G. O. 21st July, 1840.

RON.....Palm Oil, Dutch Cheese, Toys, Fruit, in the Port Sugar, Coffee, Timber, and Wood (HOREHAM.) Goods.—G. O. 1st March, 1834, and 16th February, 1836.

STER.....Tolacco, East India Goods, and Goods in general.—G. O. 5th November, 1839,

POOL.....All Goods.

N.....All Goods.

.....Wines and Spirits, Wood Goods, and Tallow.—T. O. 8th December, 1830, B. M. 16th July, 1831.

.....All Goods except Tobacco, Tea, and East India Goods imported direct, and Silks. Tobacco may be removed Coastwise for Home Use or as Stores.—G. O. 6th November, 1837.

ON.....Wood Goods.—T. O. 7th June, 1830.

WESTER (1) ..Goods removed from the ports of importation for Home Consumption only.

Goods warehoused at Manchester may be removed under bond to warehouses at other bonding ports, upon condition that they are not to be exported from such warehouses, but only to be removed thence for Home Consumption, or to be removed under similar conditions; observing that in all cases of removal from Manchester, the goods are so removed for Home Consumption only by the authority of this order.—T. O. 23rd June, and G. O. 29th June, 1847.

WAREHOUSING PORTS in England, continued.
MANCHESTER, continued.

—7 and 8 Vict. cap. 31, s. 1. P
approved for Wines and Spirits,
and Flour, and Goods in gene
cluding Tobacco.—G. O. 6th N
ber, and 16th December, 1844.

MARGATE Wines and Spirits.—T. O. 24th
(Subport and G. O. 21st July, 1838; an
of RAMSGATE.) August, 1839.

MARYPORT All Goods, except Tobacco and
G. O. 16th August, 1842; but T
and Segars may be removed fr
ports of importation, to be bon
Home Use or shipment as St
G. O. 4th June, 1844.

MILFORD Timber and Wood Goods, Talk
Turpentine.—T. O. 5th Dec
1821.

NEWCASTLE East India Goods, Tea and other
the produce of China.—T. O
September, 1834. Tobacco and
ral Goods.

NEWHAVEN Wines and Spirits, and Timb
Wood Goods.

NEWPORT Wines and Spirits.—G. O. 30th
(Monmouthshire) 1836. And all Goods whic
legally be imported into that p
Tea, and Tobacco, removed co
for Ships' Stores or Home Co
tion.—G. O. 23rd February, 18

NORTH SHIELDS .. Tobacco coastwise, for Home Co
tion.—G. O. 19th August, 1840

PENZANCE All Goods, except Tobacco and
and Tea and East India Goods,
on removal coastwise.—G. O.
October, 1836.

PLYMOUTH East India Goods, Tobacco, and
generally.—O. C. 13th July, 18

DEVONPORT Wine, Spirits, Coffee, Tea, T
(Creek) Spices, and Sugar removed coast
Home Use, or for Ships' Stores.
14th January, 1847; and 7th Jun

POOLE Goods generally, and Tobacco r
coastwise.—G. O. 4th May, 1847

PORTSMOUTH East India Goods, and General
except Tobacco, which may

HOUSING PORTS in England, continued.

MOUTH, continued.

- moved coastwise for Home Use or as Stores.—B. M. 18th April, 1833.
- FOR Tea, East India Goods, and Tobacco.—G. O. 20th April, 1846.
- GATE All Goods except East India Goods and Tobacco.—T. O. 2nd July, 1834.
- dwich Timber and Wood Goods.—G. O. 3rd (week) December, ¹⁴⁰1846.
- ESTER Wines and Spirits, and Timber and Wood Goods.
- FORN Timber and Wood Goods.—G. O. 9th April, ⁵²1847.
- Wine, Wood, and Seed.—G. O. 26th October, 1832.
- BOBOUGH General Goods, Tobacco, and East India Goods, removed coastwise for Home Use.—T. O. 3rd August, 1839. Wood Goods and Corn.—G. O. 7th Sept., 1840.
- BHAM Wine and Spirits.—B. M. 11th June, 1833. Dutch Cheese and Toys.—B. M. 22nd January, 1834. See also *Kingston*.
- HAMPTON East India Goods, Tobacco, European Silk Manufactures, and all other Goods.—G. O. 20th October, 1836; and G. O. 30th July, 1845.
- H SHIELDS .. See *Newcastle*.
- DING Timber and Wood Goods.—T. O. 21st (week under Boston) June, 1839.
- KTON Wines and Spirits, Timber and Wood Goods; Seeds, Sugar, Coffee, Dried Fruit, Rice, and Cheese.—G. O. 8th May, 1832.
- ERLAND East India Goods, and Goods generally except Tobacco, which may be removed coastwise, either for Home Use or as Stores, 2nd October, 1834.
- SEA All Goods which may be legally imported into the port, and also Negro-head Tobacco and Cigars, removed coastwise for Ships' Stores.—G. O. 27th May, 1841.
- HAM See *Exeter*.
- DAY Timber and Wood Goods.—T. O. 6th (week under and B. O. 8th May, 1841.
- rtmouth.)

WAREHOUSING PORTS in England, continued.

- TRURO** All Goods, except Tea and East India Goods, unless on removal coastwise, except Tobacco and Silks.—G. O. 10th January, 1837; 8th November and 15th July, 1834.
- WYMOUTH** Wines and Spirits.—T. O. 27th March 1805. Timber and Wood, and generally, on removal coastwise the usual regulations.—T. O. 6th March 1822.
- WHITBY** All Goods except Silk and East India Goods, imported direct, and Tobacco.—G. O. 10th January, 1840.
- WHITEHAVEN** East India Goods.—B. M. 22nd September, 1835. Wines and Spirits, and Wood Goods, Tobacco, and general Goods.—T. O. June 3rd, 1840.
- **Workington** Tobacco, removed coastwise, either for Home Consumption or as East India Goods, on removal, other Goods, whether imported or otherwise.—G. O. 13th September 1843.
- WISBEACH** Wood Goods.
- WOODBIDGE** Timber and Wood Goods.—B. M. 10th June, 1839. Wines and Spirits.—G. O. 6th January, 1840. Silks.—G. O. 27th March, 1847.
- YARMOUTH** East India Goods.—G. O. 5th November 1849. Wines, and Spirits, and Tobacco removed coastwise for Home Consumption or as Stores.—G. O. 11th November 1837.
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SCOTLAND.

- ABERDEEN** East India and all other Goods.—in Council, 21st Oct. 1839, and 23rd Feb. 1833.

WAREHOUSING PORTS in Scotland, continued.

- ABERDEEN** Timber and other Wood Goods, and Spruce Beer imported direct; and also Goods generally, which may be removed coastwise under bond for Home Use, or Ships' Stores, except Goods subject to an *ad valorem* duty). —G. O. 20th February, 1840.
- Timber and Wood Goods.—G. O. 15th June, 1837,
- GLASGOW** Timber and Wood Goods.—G. O. 20th Oct. 1838.
- GLASGOW** Wines, and Spirits, and Goods, generally, also Tobacco removed coastwise for Home Use. — G. O. 7th May, 1847.
- All Goods, except Tobacco, Silk, and East India Goods.—G. O. 1st June, 1841.
- GLASGOW** Timber and Wood Goods.—T. O. 6th May, 1824.
- GLASGOW** Wine, Timber, and Wood, imported direct from foreign parts, and all Goods removed coastwise for the purpose of being bonded, except Tobacco, Silks, East India Goods, Goods prohibited to be imported, and Goods subject to *ad valorem* duties.—T. O. 16th Sept., 1836, and G. O. 6th February, 1837.
- East India Goods, general Goods, and Tobacco removed coastwise.—Order in Council, 3rd June, and 21st Oct. 1839.
- GLASGOW** Port on } Timber and Wood Goods.—T. O. 24th
 raig } January, and G. O. 19th August,
 (ek.) 1839.
- GLASGOW** All Goods.—T. O. 11th Oct. 1833.
- GLASGOW** MOUTH ... All Goods (excepting Tobacco and East India Goods imported direct) and Silks. —G. O. 6th November, 1837, and 17th April, 1838. Tobacco removed coastwise from the port of importation, for Stores of outward-bound vessels.—G. O. 16th March, 1843.
- GLASGOW** CK All Goods.
- GLASGOW** SS General Goods, except Tobacco, Silk, and East India Goods.—G. O. 2nd May, 1837.

WAREHOUSING PORTS in Scotland, continued.

- KIRKCALDY**.....Tobacco removed coastwise for Home Use or as Ships' Stores, East India Goods on removal, and all other Goods imported direct or otherwise.—T. O. 8th Nov. 1845, and G. O. 18th Dec. 1845.
- LEITH**.....All Goods.
- **Dunbar**.....Timber and Wood Goods.—G. O. 19 June, 1841.
(Subport.)
- **Fisherrow**.....Timber and Wood Goods.—G. O. 4 June, 1841.
(Creek)
- MONTROSE**.....Wines and Spirits, Timber and Wood Goods, Oil, Butter, Cheese, Coffee, Hams, Honey, Spruce Beer, and Tobacco, removed coastwise under bond.
- PERTH**.....All Goods for Home Use, except Tea and East India Goods, (unless on removal coastwise) and Tobacco and Silks.—G. O. 25th June, 1845.
- PETERHEAD**.....See *Aberdeen*.
- PORT GLASGOW** ..East India Goods, Tobacco, and Goods generally.
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I R E L A N D.

- BALLINA**Tea, Coffee, Sugar, and Wine.—G. O. 30th July, 1845; Pepper.—G. O. 29th April, 1847; and Tobacco removed coastwise for Ships' Stores or Home Use.—G. O. 3rd November, 1847.
- BALTIMORE** (1)All Goods which may be legally imported into that Port; also Tea and Tobacco, removed coastwise for Ship Stores or Home Use.—G. O. 1847.
- BELFAST**All Goods.
- COLERAINE**All Goods except East India Goods, and Tobacco.—T. O. 5th December, 1828.
- CORK**All Goods.
- DROGHEDA**All Goods except East India Goods, and those when removed coastwise.

(1) The Custom-house business of the port of Baltimore is now conducted at Skibbereen, instead of Castle Townsend.—G. O. 31st March 1838.

WAREHOUSING PORTS in Ireland, continued.**DUBLIN**All Goods.**DUNDALK**Tobacco removed coastwise.—T. O. 29th August, 1836. And General Goods.**GALWAY**Tobacco and general Goods.**LIMERICK**East India Goods, Tobacco, and general Goods —Order in Council, 21st October, 1839.**LONDONDERRY**East India Goods, Tobacco, and general Goods.—Order in Council, 21st October, 1839.**NEW ROSS**Tobacco, and Colonial Produce.—B. O. 28th June, 1834. Wines and Spirits.—B. O. 25th October, 1834.**NEWRY**Tobacco and general Goods.**SLIGO**Tobacco and general Goods.

— Ballyshannon.—Wine and Wood Goods.—G. O. 4th (Subport) April, 1843.

TRALEETimber and Wood Goods.**WATERFORD**East India Goods.—B. O. 22d September, 1835. Tobacco, Tea, and general Goods.**WESTPORT**Tobacco, removed coastwise, for Home Consumption, or to be shipped as Stores.—T. O. 25th February, 1841. Wine and Sugar, Rum and Coffee, the produce of British Possessions in America.—G. O. 18th July, 1836.**WEXFORD**Tobacco, and Goods generally.**YOUGHAL**All Goods (except Tobacco,) which may (Subport of CORK.) be warehoused on removal coastwise, (the duty to be paid according to the weight ascertained at the time of removal) and except Silks.

COASTWISE.

REGULATIONS APPLICABLE TO GOODS BROUGHT OR CARRIED COASTWISE.

What deemed Coasting Trade.—All trade by sea from any one part of the United Kingdom to any other part thereof or to the Isle of Man, or from the Isle of Man to any part of the United Kingdom, or from one part of the Isle of Man to another part thereof, is to be deemed a coasting trade; and no part of the United Kingdom, or the Isle of Man, however situated with regard to any other part thereof, is to be deemed to be parts beyond the seas.—8 and 9 Vict. c. 86, s. 113.

Coasting Ship confined to Coasting Voyage.—Ships employed in the Coasting Trade of the United Kingdom, and of the Isle of Man, must be British Ships; and no goods shall be laden on board any ship, to be carried coastwise, until all goods brought from parts beyond the seas shall have been unladen therefrom; and if any goods shall be taken into, or put out of any coasting ship at sea, or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, which the master must (in either case) declare under oath, to the Collector or Controller at the port in the United Kingdom, or in the Isle of Man, where such ship shall afterwards first arrive, the master of such ship shall forfeit the sum of 200*l*.—S. 115.

Notice to Lade or to Unlade.—Notice of arrival to be given to the Collector or Controller of the Customs, within 24 hours, under a penalty of 20*l*., to be paid by the master of the ship; and before any goods can be laden on board any ship to be carried coastwise, or any goods so brought unladen therefrom,⁽¹⁾ notice in writing of such intention, signed

(¹) **EXEMPTIONS FROM COASTING REGULATIONS.**—Steam-vessels and sailing-vessels employed in the conveyance of passengers and their baggage, coastwise, from one port to another, are to be placed precisely on the same footing; and in neither case is the baggage and effects of passengers to be subjected to coast regulations, or the vessels to tonnage duty; and all articles of apparel, household furniture, liquors, or provisions, taken by passengers for their private use, or

GOODS COASTWISE, continued.

by the master, owner, wharfinger, or agent, must be delivered to the officers aforesaid, under penalty of forfeiture of the goods so laden or unladen contrary hereto; and in the notice for loading, the last voyage must be stated; and if from parts beyond the seas, a certificate from the proper officer, of the discharge, and of the due clearance inwards, will be required.—S. 116, 117.

Cargo-Book to be kept.—The master of every coasting vessel is bound to keep, or cause to be kept, (under the penalty of 50*l.*.) a cargo-book, and to enter therein, at the port of lading, an account of all goods taken on board, with description of packages and contents, and quantity and description of goods stowed loose, so far as shall be known to him: and at the port of discharge, the respective days on which any goods shall be delivered, and to produce such book for the inspection of the proper officers, so often as the same shall be demanded.—S. 120.

Clearance and Transire.—Before any coasting ship shall depart from the port of lading, an account, together with a duplicate of the same, signed by the master, shall be delivered to the Collector or Controller, and in such accounts shall be set forth such particulars, as are required to be entered in the cargo-book, of all foreign goods, and of all corn, grain, meal, flour, or malt laden on board, and generally whether any other British goods, or no other British goods be laden, as the case may be, or whether such ship be wholly laden with British goods, and the Collector or Controller shall select and retain one of such accounts, and shall return the other, dated and signed by him, and noting the clearance of the ship thereon; and such account shall be the clearance of the ship for the voyage, and the transire for the goods expressed therein; and if any such account be false, or shall not correspond with the cargo-book, the master shall forfeit the sum of 50*l.*—S. 121.

Transire to be delivered before Goods are unladen.—Before any goods are unladen from any coasting ship at the port of

small quantities of shop goods taken by tradesmen, who may be passengers on board such vessels, are to be considered as baggage, and exempt from coast regulations; as also are live fish, chippings of granite, cobble-stones, whin-stones, kelp, Kentish rag-stones, flints picked off land, pebbles, gravel and chalk, faggots or bavins for bakers' use, hay, straw, fresh meat, soap ashes for manure, coal ashes, iron-stone, and all stone quarried in this country, bones for manure, bricks, sand, British tiles, slates, native timber and wood intended to be used for pit-props and sleepers for railroads, are exempt from coast regulations.

GOODS COASTWISE, continued.

discharge, the master, owner, wharfinger, or agent of ship shall deliver the transire to the Collector or Cont of such port, who shall thereupon grant an order for the lading of such ship at the wharf or place specified in order. If any of the goods on board be subject to duty of Customs or Excise payable on arrival, the master, or wharfinger, or agent or consignee of such goods, shall deliver to the Collector or Controller a bill of the entry of particulars of such goods, expressed in words at length together with a copy thereof, in which all sums and numbers may be expressed in figures, and shall pay down all duty of Customs, or produce a permit in respect of all duty of Excise, which shall be due and payable on any of such goods, as the case may be; and thereupon the Collector or Controller shall grant an order for the landing of such goods in the presence, or by the authority of the Coastwarden. S. 122.

Goods and Passengers must be carried in British Ships.—No goods or passengers shall be carried coastwise from any part of the United Kingdom to another, or from the United Kingdom to the Isle of Man, or from the Isle of Man to the United Kingdom, except in British ships.—8 and 9 Vict. c. 88, s. 8.

General Transires may be granted.—It shall be lawful for the Collector and Controller to grant for any coasting vessel a general transire to continue in force for any time not exceeding one year, for the lading of any goods (except such as shall be expressly excepted therein,) and for the clearing of the ship, and for the unlading of the goods at the place of discharge (that is to say)—

For any ship regularly trading between places in the Humber eastward of the Holmes.

For any ship regularly trading between places in the Humber.

For any ship regularly trading between places in the Humber of Forth.

For any ship regularly trading between places to be named in the transire, and carrying only manure, lime, chalk, stone, gravel, sand, or any earth, not being fullers' earth.

And the Commissioners of Customs may grant general transires for such time as they may see fit for the lading of any goods, and for the clearing of the ship, and for the unlading of the goods at the place of discharge, provided such transires shall be written in the cargo-book requiring

COASTWISE, continued.

by the masters of coasting vessels ; and provided also, the Commissioners or the Collector and Controller at any time revoke such transires, and notice thereof given to the master or owner of the ship, or shall be on any of the crew when on board the ship, or shall be in the cargo-book by any officer of the Customs, such as shall become void, and shall be delivered up to the Collector or Controller, or to any officer of Customs demanding same.—S. 123.

Not to be given for certain Goods before Sufferance be granted.—After notice of lading has been given, the Collector or Controller may grant a general sufferance, provided that it be granted for any goods prohibited to be exported, the master or owner of the ship, or the shipper of the goods, give bond, with one sufficient surety in treble the value of the goods, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for, to the satisfaction of the Commissioners of Her Majesty's Customs.—S. 119.

Officers of Customs may go on board and examine Coasting Vessels.—It shall be lawful in any case and at all legal times for the Collector or other proper officer of the Customs to board any coasting ship, to search such ship, and to take all goods on board, and to demand all documents ought to be on board such ship.—S. 124.

GOODS COASTWISE, continued.

discharge, the master, owner, wharfinger, or agent of such ship shall deliver the transire to the Collector or Controller of such port, who shall thereupon grant an order for the lading of such ship at the wharf or place specified in the order. If any of the goods on board be subject to Customs or Excise payable on arrival, the master, wharfinger, or agent or consignee of such goods, shall deliver to the Collector or Controller a bill of the particulars of such goods, expressed in words at length together with a copy thereof, in which all sums and duties may be expressed in figures, and shall pay down the duties of Customs, or produce a permit in respect of all duties of Excise, which shall be due and payable on any such goods, as the case may be; and thereupon the Collector or Controller shall grant an order for the landing of such goods in the presence, or by the authority of the Coastguard, &c. S. 122.

Goods and Passengers must be carried in British ships.—No goods or passengers shall be carried coastwise from any part of the United Kingdom to another, or from the United Kingdom to the Isle of Man, or from the Isle of Man to the United Kingdom, except in British ships.—8 and 9 Geo. 4, c. 64, s. 8.

General Transires may be granted.—It shall be the duty of the Collector and Controller to grant for any coastwise trade a general transire to continue in force for any time not exceeding one year, for the lading of any goods (except such as shall be expressly excepted therein,) and for the discharge of the ship, and for the unlading of the goods at the discharge (that is to say)—

For any ship regularly trading between places in the Severn eastward of the Holmes.

For any ship regularly trading between places in the Humber.

For any ship regularly trading between places in the Forth.

For any ship regularly trading between places in the Mersey, and carrying only manure, lime, gravel, sand, or any earth, not being fullers' earth.

And the Commissioners of Customs may see fit to grant such transires for such time as they may see fit, for the lading of any goods, and for the discharge of the ship, and for the unlading of the goods at the discharge, in any such transire.

Arms and Ammunition, continued.	
" Swords and Cutlasses	per number
" Shot (Iron) and Shells	per ton
" " (Lead)	per ton
" Gunpowder	per lb.
" Gunflints	per number
Arrow Root, prepared in the United Kingdom	per lb.
Arctic	per cwt.
Artificial Flowers	at value
Asphalte or Asphaltum	per ton
<i>Ass.</i> See <i>Animals</i> .	
Bacon and Hams	per cwt.
Bags, empty	per dozen
<i>Alkali.</i> See <i>Alkali</i> .	
Bark, British Oak, for Tanners	per ton
Baytes	per cwt.
Basket and Basket Work	at value
Beds, ornamental	at value
Beef	per cwt.
" Salted	per barrel
" Tripes	per keg
Beer and Ale of all sorts	per barrel
Bellows, small	per doz. pairs
" smiths'	per number
Bells and Bell Metal	per cwt.
Bichromate of Potash. See <i>Painters' and Dyers' Colours</i> .	
Bismuth	per cwt.
Bocking	at value
Beaching Materials or Preparations	per cwt.
Blocks for Ships' Rigging and Dead Eyes	per number
Beans	per number
Books, printed	per cwt.
Boots and Shoes of Leather. See <i>Leather, wrought</i> .	
" " of other Materials. See <i>Apparel</i> .	
Brax, refined in the United Kingdom	per lb.
<i>Boxes.</i> See <i>Trunks</i> .	
Bran	per cwt.
Brass Wire	per cwt.
" of all other sorts (except Ordnance)	per cwt.
" Ordnance. See <i>Arms and Ammunition</i> .	
Bread and Biscuit	per cwt.
Bricks	per number
<i>Bridles.</i> See <i>Saddlery</i> .	
Brunstone, refined in the United Kingdom	per cwt.
Buckles, dressed	per lb.
Bushes and Brooms of all sorts	at value
Bustings	per yard
Butter	per cwt.
<i>Buttons of Metal.</i> See <i>Hardware</i> .	
" of other sorts. See <i>Haberdashery</i> .	

GOODS COASTWISE, continued.

discharge, the master, owner, wharfinger, or agent of such ship shall deliver the transire to the Collector or Controller of such port, who shall thereupon grant an order for the unloading of such ship at the wharf or place specified in such order. If any of the goods on board be subject to duty of Customs or Excise payable on arrival, the master, owner, wharfinger, or agent or consignee of such goods, shall deliver to the Collector or Controller a bill of the entry of the particulars of such goods, expressed in words at length, together with a copy thereof, in which all sums and numbers may be expressed in figures, and shall pay down all duties of Customs, or produce a permit in respect of all duties of Excise, which shall be due and payable on any of such goods, as the case may be; and thereupon the Collector and Controller shall grant an order for the landing of such goods, in the presence, or by the authority of the Coastwaster.—S. 122.

Goods and Passengers must be carried in British Ships.—No goods or passengers shall be carried coastwise from one part of the United Kingdom to another, or from the United Kingdom to the Isle of Man, or from the Isle of Man to the United Kingdom, except in British ships.—8 and 9 Vict. cap. 88, s. 8.

General Transires may be granted.—It shall be lawful for the Collector and Controller to grant for any coasting vessel a general transire to continue in force for any time not exceeding one year, for the lading of any goods (except such as shall be expressly excepted therein,) and for the clearance of the ship, and for the unloading of the goods at the place of discharge (that is to say)—

For any ship regularly trading between places in the river Severn eastward of the Holmes.

For any ship regularly trading between places in the river Humber.

For any ship regularly trading between places in the Firth of Forth.

For any ship regularly trading between places to be named in the transire, and carrying only manure, lime, chalk, gravel, sand, or any earth, not being fullers' earth.

And the Commissioners of Customs may grant such transires for such times as they may see fit for the lading of any goods, and for the clearance of the ship, and for the unloading of the goods at the place of discharge, in the case of such transires.

COASTWISE, continued.

by the masters of coasting vessels ; and provided also, the Commissioners or the Collector and Controller any time revoke such transires, and notice thereof given to the master or owner of the ship, or shall be on any of the crew when on board the ship, or shall be in the cargo-book by any officer of the Customs, such as shall become void, and shall be delivered up to the Collector or Controller, or to any officer of Customs demanding same.—S. 123.

And to be given for certain Goods before Sufferance be taken.—After notice of lading has been given, the Collector and Controller may grant a general sufferance, provided that it be granted for any goods prohibited to be exported, the master or owner of the ship, or the shipper of the goods, give bond, with one sufficient surety in treble the value of the goods, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for, to the satisfaction of the Commissioners of Her Majesty's Customs.—S. 119.

Officer of Customs may go on board and examine Coasting Vessels.—It shall be lawful in any case and at all legal times for the Collector or other proper officer of the Customs to board any coasting ship, to search such ship, and to examine all goods on board, and to demand all documents which ought to be on board such ship.—S. 124.

Cows. See <i>Animals</i> .	
Culm. See <i>Coals</i> .	
Cutlasses. See <i>Swords</i> , under the head of <i>Arms and Ammunition</i> .	
Cutlery. See <i>Hardwares</i> .	
Dogs. See <i>Animals</i> .	
Drawings	per number
Earthen and China Ware, viz.—	
„ Porcelain and Earthenware (<i>other than Red or Stone Ware</i> .)	per piece
„ Red Pottery and Brown Stone Ware	per piece
Emery Powder	per cwt.
Engravings. See <i>Prints</i> .	
Epsom and Glauber Salts	per cwt.
Feathers for Beds	per cwt.
„ ornamental	at value
Fire Clay. See <i>Potters' Clay</i> , under the head of <i>Clay</i>	
Fish: Cod and Ling	per cwt.
„ Sounds and Tongues	per keg
„ Herrings, Red	per barrel
„ „ White	per barrel
„ Oysters	per bushel
„ Pilchards	per hhd. or b
„ Salmon	per barrel
„ Sprats	per keg or b
„ of other sorts (distinguishing each)	
Fishing Tackle, (including Nets, Lines, and Twines, and all Materials for Fishing)	at value
Flax, Dressed	per cwt.
„ Rough or Undressed	per cwt.
Fowling Pieces. See <i>Arms and Ammunition</i>	
Fruit, Apples	per bushel
„ Pears	per bushel
„ other sorts (distinguishing each)	
Fuel, manufactured	per ton
Fullers' Earth	per cwt.
Gilt Metal Ware. See <i>Plated and Gilt Wares</i> .	
Glass, viz. Plate Glass	per sqre. ft.
„ Flint and Phial Glass	per cwt.
„ Window Glass	per cwt.
„ Common Bottles, and all Manufactures of Common Bottle Metal	per cwt.
Broken Glass for Re-manufacture	per cwt.
Glasses, Looking, and Mirrors	per cwt.
Glue	per number
Goats and Kids. See <i>Animals</i> .	
Grindstones. See <i>Stones</i> .	
Groats or Grits	per cwt.
Gun-flints. See <i>Arms and Ammunition</i> .	
Gunpowder	per cwt.
Guns	per cwt.
Gypsum. See <i>Cement Stone</i> , under the head <i>Stone</i> .	

Haberdashery and Millinery	at value
Hair, Cow, Ox, or Bull	per cwt.
„ Doe or Stats.....	per cwt.
„ Goats	per cwt.
„ Horse	per cwt.
„ Ornamental	at value
Hair Cloth.....	per yard
Hair Powder. See <i>Perfumery</i> .	
Hammocks and Seamen's Bedding. See <i>Slops</i> .	
Hardwares and Cutlery of all sorts (not specifically de- scribed)	per cwt.
Harness. See <i>Saddlery</i> .	
Harp and Fiddle Strings	at value
Harrows. See <i>Agricultural Implements</i> .	
Hats, Beaver and Castor	per dozen
„ Chip or Willow	per dozen
„ Cotton	per dozen
„ Felt	per dozen
„ Leather.....	per dozen
„ Silk	per dozen
„ Silk and Cotton mixed	per dozen
„ Straw	per dozen
„ other sorts (distinguishing each).....	per dozen
Hatters' Wares	at value
Hay	per ton
Hemp, Dressed	per cwt.
„ Rough or Undressed	per cwt.
Hides, Raw, Cow, Ox, or Bull	per number
„ Horse	per number
Hogs, Ox, and Sheep's Guts	per cwt.
Honey	per cwt.
Hops	per cwt.
Horns, Cow, Ox, or Bull	per number
„ Hart or Stag	per number
„ Sheep and Goats	per number
Horn Tips	per cwt.
Homes. See <i>Animals</i> .	
Household Furniture. See <i>Cabinet and Upholstery</i> <i>Wares</i> .	
Jewellery	at value
India Rubber. See <i>Caoutchouc</i> .	
Ink. See <i>Stationery</i> .	
Iron, viz.—Ore	per ton
„ Pig	per ton
„ Bar	per ton
„ Bolt and Rod	per cwt.
„ Cast	per cwt.
„ Steel, Unwrought. See <i>Steel</i> .	
„ Wire	per cwt.
„ Wrought Anchors and Grapnels	per cwt.
„ „ Hoops	per cwt.
„ „ Nails	per cwt.

IRON, continued.	
Iron, viz. Wrought, of all other sorts (except Ordnance)	per cwt.
Iron Old, for re-manufacture	per ton
Iron Liquor	per gallon
Juice of Lemons and Limes	per gallon
Junk. See <i>Rags and Paper Stuff</i> .	
Kelp. See <i>Alkali</i> .	
Lace and Thread of Gold	per lb.
" " of Silver	per lb.
Lamp Black	per cwt.
Lanthorn Leaves	per number
Lard	per cwt.
Lead	per ton
" Foil	per ton
" Ore	per ton
" Shot. See <i>Arms and Ammunition</i> .	
" Black.....	per cwt.
" Red	per cwt.
" White	per cwt.
Leather, Tanned, Tawed, or Dressed, Unwrought	per cwt.
" Gloves.....	per lb.
" Wrought of all other sorts	per lb.
Lime	per chaldron
" Chloride of. See <i>Bleaching Materials</i> .	
Linen Manufactures, viz.—	
" White or Plain (not otherwise described)	per yard
" Checked and Striped	per yard
" Printed, Stained, or Dyed	per yard
" Cambrics and Lawns	per yard
" Damask and Diaper	per yard
" Lace, of Thread	per yard
" Sail Cloth	per ell
" Sails, British made	at value
" Ticking	per yard
" Hosiery, viz.—Stockings of Thread	per doz. pair
" " " of Thread mixed with	
Cotton	per doz. pair
" " of all other sorts	at value
" Tapes and Small Wares	at value
Linen Thread for Stitching or Sewing	per lb.
Linen Yarn	per lb.
Lines and Twines. See <i>Fishing Tackle</i> .	
Litharge of Lead	per cwt.
Machinery and Mill Work, viz.—	
" Steam Engines, or parts of Steam Engines.	at value
" all other sorts (to be described by their	
proper designations)	at value
Magnesia, Chloride of. See <i>Bleaching Materials</i> .	
Manganese	per cwt.
Manure (not otherwise described)	at value
Maps and Charts	at value

Mathematical and Optical Instruments	at value
Mats and Matting	at value
Matresses. See <i>Cabinet and Upholstery Wares</i> .	
Medicines and Medical Drugs. See <i>Apothecary Wares</i> .	
Minerals	per cwt.
Mineral, Leaf	at value
Mineral Wares. See <i>Hardware</i> .	
Military Stores (not otherwise described)	at value
Oil Grease	per cwt.
Rolls and Mill Work. See <i>Machinery</i> .	
Minerals and Fossils (not otherwise described)	at value
Mineral, Rock	per cwt.
Minerals. See <i>Animals</i> .	
Musical Instruments	at value
Muskets. See <i>Arms and Ammunition</i> .	
Mustard. See <i>Pickles and Sauces</i> .	
Natron	per cwt.
" Salted	per cwt.
Naphtha	per gallon
Natron. See <i>Alkali</i> .	
Naval Stores (not otherwise described)	at value
Woolen Clothing. See <i>Slops</i> .	
Nutmeg	per cwt.
Oil Cake	per ton
Oilcloth	per sqre yard
Oil, Cocoa Nut	per cwt.
" Hempseed, Linseed, and Rapeseed	per gallon
" Neatsfoot	per gallon
" for Painters. See <i>Painters' and Dyers' Colours and Materials</i> .	
Palm, refined in the United Kingdom	per cwt.
Sesamum	per gallon
Tallow	per cwt.
Train of Greenland (British Fishery)	per tun
Spermaceti	per tun
Turpentine. See <i>Turpentine</i> .	
Vitriol. See <i>Sulphuric Acid</i> .	
Wax	per cwt.
Wool	per bushel
Wool, Cheviot	per cwt.
Wool, of Brass. See <i>Arms and Ammunition</i> .	
Wool, of Iron. See <i>Arms and Ammunition</i> .	
Wool, and Bulls. See <i>Animals</i> .	
Woolthread. See <i>Twine</i> .	
Wool, of Wood. See <i>Wooden Ware</i> .	
Wool, and Dyers' Colours and Materials (not otherwise described)	at value
Wool, Writing, Printing, or Packing. See <i>Stationery</i> .	
" Stained for Hangings, &c.	per sqre yard
Wool, and Vellum	per skin
Woolboard. See <i>Stationery</i> .	
Wool, and Scotch Barley	per cwt.

Pears. See <i>Fruit</i> .	
Pens. See <i>Stationery</i> .	
Perfumery of all Sorts	at value
Perry. See <i>Cider</i> .	
Pewter Ware.....	per cwt.
Pickles and Sauces.....	at value
Pictures	at value
Picture and Looking Glass Frames	at value
Pipe Clay. See <i>Clay</i> .	
Pistols. See <i>Arms and Ammunition</i> .	
Pitch (not being Coal Pitch)	per barrel
Plants and Roots	at value
Plaster of Paris. See <i>Cement</i> .	
Plate, Wrought, of Gold	per ounce
" " of Silver	per ounce
" " " Gilt	per ounce
N.B.—Plate entered for Drawback to be in all instances distinguished.	
Plated and Gilt Wares	at value
Platina	per ounce
Platting for Hats of Chip or Willow	per lb.
" of Straw	per lb.
Ploughs. See <i>Agricultural Implements</i> .	
Pork	per cwt.
" Salted.....	per barrel
Pot and Pearl Ashes. See <i>Alkali</i> .	
Potatoes	per cwt.
Potters' Clay. See <i>Clay</i> .	
Poultry. See <i>Animals</i> .	
Powder Blue. See <i>Smalts</i> .	
Prints or Engravings	at value
Printing Types and Materials for Printing ..	at value
Provisions, not otherwise described (including those usually denominated "Preserved Provisions," hermetically sealed)	at value
Quills. See <i>Stationery</i> .	
Rags and Paper Stuff	per ton
Red and Yellow Earth	per ton
Rice, ground or prepared in the United Kingdom	per cwt.
Rosin	per cwt.
Saccharum Saturni. See <i>Sugar of Lead</i> .	
Sadlery and Harness	at value
Sago	per lb.
Sal Ammoniac	per cwt.
Salt, Rock	per bushel
" White	per bushel
Salts, Epsom. See <i>Epsom and Glauber Salts</i> .	
Saltpetre (British Refined)	per cwt.
Sand	per ton
Sausages	per lb.
Scales and Weights (not otherwise described)	at value
Sculptures of Stone or Marble	at value
Sculptures of Bronze or other Metal	at value

Seeds, Canary	per cwt.
„ Forest	per bushel
„ Garden	per lb.
„ Grass	per cwt.
„ Mustard	per bushel
„ Rape	per bushel
„ Turnip	per cwt.
„ (not otherwise described)	at value
„ Tares. See <i>Tares</i> .	
Sheathing Paper or Felt	per cwt.
Sheep and Lambs. See <i>Animals</i> .	
Shot and Shells. See <i>Arms and Ammunition</i> .	
Shovels of Wood. See <i>Wooden Ware</i> .	
Silk Manufactures, viz.—	
„ Stuffs, or Ribbons of Silk only	per lb.
„ Lace	per yard
„ Stockings	per dozen
„ Hosiery, except Stockings; consisting of Caps, Gloves, and other Woven Articles	at value
„ Fringes, Trimmings, Laces, &c.	at value
„ Sewing Silk	per lb.
„ Thrown in the United Kingdom	per lb.
„ Twist and Yarn	per lb.
„ Stuffs or Ribbons of Silk and Cotton mixed	per lb.
„ Stockings of do. do.	per dozen pairs
„ Stuffs or Ribbons of Silk and Linen mixed	per lb.
„ Stockings of do. do.	per dozen pairs
„ Stuffs or Ribbons of Silk and Worsted mixed ...	per lb.
„ Stockings of do. do.	per dozen pairs
NOTE.—Silk Manufactures entitled to Drawback are required in all cases to be so described.	
Skins and Furs, (British) viz.—	
„ Calf, undressed	per number
„ Coney and Hare, in the Wool	per number
„ Sheep or Lamb, undressed, in the Wool	per number
„ „ without the Wool ...	per number
„ of other sorts (distinguishing each sort)	per number
Skins and Furs (Foreign) dressed in the United Kingdom, are in all cases to be so described, distinguishing each sort	
Skins and Pieces of Skins, for making Glue	per cwt.
Slates. See <i>Stones</i> .	
Slates in Frames	per number
Slops and Negro Clothing	at value
Smalts (British prepared) or Powder Blue	per lb.
Snuff (British manufactured)	per lb.
Soap, Hard	per cwt.
„ Soft	per cwt.
Soda. See <i>Alkali</i> .	
Soda Water	per gallon
Solder	per cwt.
Stout	per bushel
Specimens, illustrative of Natural History	at value

Spelter or Zinc, Unwrought	per cwt.
" " Wrought	per cwt.
Spermaceti	per cwt.
Spirits, British	per gallon
" Irish	per gallon
Spokes of Wheels. See Wood.	
Sponge (British prepared)	per lb.
Starch	per cwt.
Stationery of all sorts	at value
Statues and Busts. See Sculptures.	
" " Casts from. See Casts.	
Steam Engines and Steam Machinery. See Machinery.	
Steel, Unwrought	per cwt.
" Wrought. See Hardware and Cutlery.	
Stones, Alabaster	per ton
" Cement Stones, viz. Gypsum	per ton
" " of other sorts	per ton
" China Stone	per cwt.
" Filtering	per number
" Flint	per ton
" " Ground	per ton
" Free or Portland	per ton
" Granite	per ton
" " Sculptured. See Sculptures.	
" Grave Stones	per number
" Grindstones, Large	per number
" " Small	per chaldron
" Lime Stone	per ton
" Marble Blocks	per ton
" " Polished	per ton
" " Sculptured. See Sculpture.	
" Mill Stones	per number
" Paving	per ton
" Polishing	at value
" Slate, by Tale	per number
" " by Weight	per ton
" " Wrought	at value
" Whet Stones	per number
Stone Blue	per lb.
Stone Ware. See Earthenware.	
Straw	per ton
Suet	per cwt.
Sugar, Double refined, or equal to Double Refined, in Lumps and Loaves	per cwt.
" " Crushed	per cwt.
" Single Refined, in Lumps and Loaves	per cwt.
" " Crushed	per cwt.
" Bastard	per cwt.
" Candy	per cwt.
NOTE.—Sugar Refined entitled to Drawback, is in all cases to be so described.	
Sugar of Lead	per cwt.

huric Acid	per lb.
ons' Instruments. See <i>Hardwares and Cutlery.</i>	
re. See <i>Animals.</i>	
rds and Cutlasses. See <i>Arms and Ammunition.</i>	
ow	per cwt.
ners' Bark. See <i>Bark, Oak.</i>	
ners' and Soapers' Waste	per ton
: (not being Coal Tar).....	per barrel
tes and Vetches.....	per bushel
rpaulings	per number
es of all sorts	per number
1, Unwrought	per cwt.
Foil	per cwt.
Plates.....	at value
Ware	at value
bacco, Manufactured in the United Kingdom.....	per lb.
" Pipes	per gross
ngues.....	per bar. or keg
w	per cwt.
ys	at value
acle. See <i>Molasses.</i>	
unks and Boxes of all Sorts.....	at value
bs of all Sorts. See <i>Wooden Ware.</i>	
rnery and Turners' Wares of all sorts	at value
rpentine, Oil or Spirit of	per gallon
rine of all sorts	per cwt.
ses of Marble, Bronze, &c. See <i>Sculptures.</i>	
rmicelli and Maccaroni (British prepared)	per lb.
negar and Verjuice	per barrel
riol. See <i>Copperas.</i>	
" Oil or Spirits of. See <i>Sulphuric Acid.</i>	
nbrellas and Parasols	at value
atches. See <i>Clocks and Watches.</i>	
ater, Mineral.....	per gallon
'ax Bees'	per cwt.
'ax, Sealing. See <i>Stationery.</i>	
'halebone.....	per cwt.
'hiting	per cwt.
'iga. See <i>Hair, Ornamental.</i>	
'ine, British made	per gallon
'ood	per cwt.
'ood, Anchor Stocks	per number
" Boards and Plank of all sorts	per load
" Casks, empty. See <i>Staves.</i>	
" Handspikes.....	per number
" Hoops	per number
" Laths	per bundle
" Masts, Yards, and Bowsprits	per number
" Oars	per number
" Spokes for Wheels.....	per number
" Staves and Empty Casks	per pack
" Timber of all sorts.....	per load

Wood, continued.	
„ Treenails or Trunnels.....	per number
Wood, Foreign, Cut, Polished, or otherwise partially manufactured in the United Kingdom, viz. :—	
„ Cam Wood.....	per ton
„ Saunders Wood	per cwt.
„ of other sorts, (distinguishing each sort)	per ton
Wooden Ware, (not otherwise described).....	at value
Wool, British, Coney and Hares	per cwt.
„ „ Sheep and Lambs.....	per cwt.
„ „ Manufactures or pretended Manufac- tures slightly wrought up, so as that the same may be reduced to and made use of as Wool again :—Mattresses or Beds stuffed with Combed Wool, or Wool fit for combing or carding..	per cwt.
[Wool, Foreign, cut or prepared in the United King- dom, is in all cases to be so described, distinguishing each sort.]	
Woollen Manufactures, viz. :—Cloths, Superfine.....	per piece
„ „ of second and inferior quality.....	per piece
„ Coatings Napped, Duffled, Bath Coating, &c.	per piece
„ Kerseymere	per piece
„ Baizes of all sorts.....	per piece
„ Flannel	per yard
„ Blankets and Blanketing	per yard
„ Carpets and Carpeting.....	per yard
„ Rugs, viz. Coverlets for Beds	per number
„ „ Carpet Rugs. See <i>Carpeting</i> .	
„ Stuffs, Woollen and Worsted	per piece
„ Hosiery, viz. Stockings.....	per doz. pairs
„ „ of all other sorts	at value
„ Tapes and Small Wares	at value
Woollens, mixed with Cotton, Linen, &c.	per yard
Woollen and Worsted Yarn	per cwt.
Yarn, Mohair.....	per cwt.
„ of Wool or Worsted, mixed with other Mate- rials, specifying such Materials	per cwt.
Yeast	per gallon
„ Powder.....	per cwt.
Zinc. See <i>Spelter</i> .	

All other Articles not enumerated in the foregoing List, and not properly falling under any of the general Heads, are to be particularly specified in the Returns to the Inspector General's Office.

NOTE.—Articles of Irish Produce or Manufacture are to be distinguished from British, and all Articles Shipped under the Authority of the Right Honourable the Lords of Her Majesty's Committee of Council for Trade, or of the Lords Commissioners of Her Majesty's Treasury, are to be specially distinguished from the Ordinary Exports.

EXPORTATION.

PROHIBITIONS AND RESTRICTIONS OUTWARDS.

[8 and 9 Vict. cap. 86, s. 112.]

LOCKS and WATCHES, viz.:—Any outward or inward box, case, or dial-plate, of any metal, without the movement in or with every such box, case, or dial-plate, made up fit for use, with the clock or watch-maker's name engraved thereon.—8 and 9 Vict. cap. 86, s. 112.

LACE, viz.:—Any metal inferior to silver, which shall be spun, mixed, wrought, or set upon silk, or which shall be gilt, or drawn into wire, or flatted into plate, and spun or woven, or wrought into, or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion, spangles, or pearl, or any other materials made in the gold or silver lace manufactory, or which shall imitate, or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons: nor shall any person, export any copper, brass, or other metal, which shall be silvered or drawn into wire, or flatted into plate, or made into bullion, spangles, or pearl, or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more, or bear a greater proportion than three pennyweights of fine silver to the pound avoirdupoise of such copper, brass, or other metal. And
— any metal inferior to silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver, in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons.—8 and 9 Vict. cap. 86, s. 112.

**GOODS WHICH MAY BE PROHIBITED TO BE EXPORTED
BY PROCLAMATION OR ORDER IN COUNCIL.**

Arms, ammunition, and gunpowder.

Ashes, pot and pearl.

Military and Naval stores, and any articles (except copper) which her Majesty shall judge capable of being converted into, or made useful in increasing the quantity of Military or Naval stores.

Provisions, or any sort of victual which may be used as food by man.

And if any goods shall be exported, or be waterborne to be exported from the United Kingdom, contrary to any of the prohibitions or restrictions before-mentioned, the same shall be forfeited.—8 and 9 Vict. cap. 96, s. 122.

DUTIES OF CUSTOMS OUTWARDS.

[8 and 9 Vict. cap. 90.]

	£. s. d.
Coals, Culm, or Cinders in a Foreign Ship⁽¹⁾	ton 0 4 0

When Coals are shipped in French vessels or in vessels belonging to any foreign country with which treaties of reciprocity have been concluded, and which do not enjoy the privilege of indirect trade, bond is to be given in double the amount of duty payable on the Coals; the said bond to be executed by a responsible British resident, unless the parties shall be disposed to deposit the amount of duty payable on the exportation of the Coals, to be returned on production of a Certificate of the same having been duly landed at the place for which they may have been entered.—G. O. 5th December, 1846.

No ship shall be cleared laden with Coals, Culm, or Cinders, which had not been previously brought coastwise into such port, unless the fitter's Certificates, expressing the total quantities of Coals, &c., respectively shipped, shall have been delivered; and the Collector or Controller shall retain one of such Certificates, and shall deliver the other, signed by him, to the master of the ship; and any party who shall refuse to give such Certificate, or who shall give a false one shall forfeit £100, and the master shall, before bulk broken, deliver such Certificate to the Collector or Controller of any port in the United Kingdom to which such Coals shall be carried.—8 and 9 Vict. cap. 86, s. 157.

(1) This duty is chargeable only on ships of countries having treaty of reciprocity with this country.

Vessels belonging to the following *reciprocity Countries or States*, are privileged by treaty to take Coals, Culm, and orders direct to their own Countries or States respectively, *free of duty* :

AMERICA.⁽¹⁾
 BUENOS AYRES.
 COLUMBIA.⁽²⁾
 EGYPT.
 FRANCE.
 FRANKFORT
 MUSCAT.
 MEXICO.
 MALTA.⁽³⁾
 OTTOMAN EMPIRE, including EGYPT.
 PERU—BOLIVIAN CONFEDERATION.
 RIO DE LA PLATA.
 SARDINIA.
 THE TWO SICILIES.
 VENEZUELA.

Vessels belonging to the following *reciprocity Countries or States* being privileged by treaty and by special order, may take coals, &c., *free of duty to any foreign country*.

AUSTRIA	T. O.	86 1843
BREMEN	T. O.	87 1843
DENMARK	T. O.	85 1843
GREECE	T. O.	87 1844
HAMBURG	T. O.	87 1844
HANOVER	T. O.	80 1843
LUBECK	T. O.	87 1843
MECKLENBURG	T. O.	119 1843
NETHERLANDS	T. O.	98 1843
NORWAY	T. O.	86 1843
OLDENBURG	T. O.	121 1843
PORTUGAL	T. O.	87 1843
PRUSSIA	T. O.	75 1843
RUSSIA	T. O.	75 1843
SWEDEN	T. O.	86 1843
TUSCANY	T. O.	73 1847
URUGUAY, Republic of	T. O.	87 1844

(1) By the 6th sect. of the 59 Geo. III. cap. 54, vessels of American build have the privilege of trading between the United Kingdom and Calcutta, Madras, Bombay, and Prince of Wales's Island. Therefore coals may be exported to those places, in American vessels free of duty.

(2) Now separated into Venezuela, New Granada, and the Equator.

(3) Any ship may take coals to Malta, Heligoland, or Gibraltar, none of the said places being considered foreign countries.—T. O. 31st October, 1842.

ENTRY OF GOODS OUTWARDS.

Due Entry made and Cocket granted.—No goods shall be shipped, or waterborne to be shipped on board any ship in any port in the United Kingdom, or in the Isle of Man, to be carried to parts beyond the seas, before due entry outwards of such ship and of such goods shall have been made and Cocket granted, nor before such goods shall have been duly cleared for shipment.⁽¹⁾—8 and 9 Vict. cap. 86, s. 66.

Clearance outwards.—No ship on board of which any goods or stores shall have been shipped in any port in the United Kingdom or in the Isle of Man, for parts beyond the seas, shall depart from such port until such ship shall have been duly cleared outwards, under forfeiture of the sum of £100 by the master.—S. 67.

Victualling Bill.—The master of every ship which is to depart from any port in the United Kingdom, or in the Isle of Man, for parts beyond the seas, shall, on application, receive from the Searcher a Victualling Bill for the shipment of such stores as he shall require, and as shall be allowed by the Collector and Controller, according to the voyage; and no articles shall be deemed to be stores except such as shall be upon the Victualling Bill.—S. 68.

Master to deliver Certificate of Clearance and Particulars of Entry.—Before any goods shall be taken on board ship for exportation, the master shall deliver to the Collector or Controller a certificate of the clearance of such ship, of her last voyage, specifying what goods, if any, have been reported inwards for exportation, and shall also deliver an account, signed by the master or his agent, of the entry outwards of such ship; the name and tonnage of the ship, the name of the place to which she belongs, if a British ship, or of the country if a foreign ship; the name of the master, and place for which she is bound, if any goods are to be shipped for the same, and the name of the place in such port in which she is to take in her lading for such voyage: and if such ship shall have commenced her lading at some other port, the master shall state the name of any port at which any goods have been laden, and shall produce a certificate from the Searcher that the Cockets for such goods have been delivered to him, and the particulars of such account shall

⁽¹⁾ Vessels are allowed at this port to enter outwards at the time the Master reports inwards, but the tidewaiter must not allow any goods to be shipped until the vessel shall have been discharged and rummaged.—B. O. 27th February, 1841, and 7th May, 1842.

EXPORTATION, continued.

be written and arranged as the Collector and Controller shall require; and such account shall be the entry outwards of such ship, and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit £100: provided always that where it shall be necessary to lade heavy goods before the whole of the inward cargo is discharged, it shall be lawful for the Collector and Controller, to issue a stiffening order for that purpose previously to the entry outwards of the ship.—S. 69.

Particulars required on Bills of Entry.—The warrant for the entry outwards of any goods to be exported from the United Kingdom or the Isle of Man, to parts beyond the seas, must be fairly written, or fairly written in part, and fairly printed in part, in words at length, stating the name of the ship, master, and place to which the goods are to be exported, the name of the person entering the goods, and the quantities and proper denominations of the several sorts of goods; and shall also deliver at the same time one or more duplicates, in which all sums and numbers may be expressed in figures; and the particulars of each bill shall be arranged in such form, and the number of the duplicates shall be such as the Collector and Controller shall require.—S. 70.

Particulars to be endorsed on Cocket.—Before any part of the goods for which any cocket shall have been granted shall be shipped, the same shall be duly cleared with the Searcher; the particulars of the goods for each clearance shall be endorsed on such cocket, together with the number and denomination or description of the respective passages; and in the margin of each endorsement the marks and numbers of such packages; and to each such endorsement shall be subjoined in words at length an account of the total quantities of each sort of goods entered in such endorsement, and the total number of each sort of package in which such goods are contained, distinguishing such goods, if any, as are to be cleared for any bounty or drawback of Excise or Customs; and also such goods, if any, as are subject to any duty on exportation, or to any exemption from duty; and also such goods, if any, as can only be exported by virtue of some particular order or authority, or under some particular restriction or condition, or for some particular purpose or destination; and all goods shipped, not being duly cleared as aforesaid, shall be forfeited.—S. 78.

Cocket and Shipping Bill.—The person clearing such goods for shipment, shall, upon each occasion, produce the cocket

EXPORTATION, continued.

so endorsed to the Searcher; and shall also deliver a shipping bill, or copy of such endorsement, referring by names and date to the cocket upon which such endorsement is made, and shall obtain the order of the searcher for the shipment of such goods; and the particulars to be contained in such endorsement and in such shipping bill shall be written and arranged in such form and manner as the Collector and Controller shall require.—S. 79.

Value and Declaration.—Upon the clearance for shipment of any goods, the produce or manufacture of the United Kingdom, or of any foreign goods formerly charged with duty, according to value, but upon which goods the duties have been repealed, an account containing an accurate specification of the quantity, quality, and value of such goods, together with a declaration to the truth of the same, signed by the exporter or his known agent, shall be delivered to the Searcher by the person clearing such goods; and if such declaration be false, the person signing the same shall forfeit 20l.; and it shall be lawful for the Searcher to call for the invoice, bills of parcels, and such other documents relating to the goods as he may think necessary for ascertaining the true value of the same: provided always, that if such exporter or agent shall make and subscribe a declaration before the Collector or Controller that the value of the goods cannot be ascertained in time for shipment of the same, and such declaration shall be delivered to the Searcher at the time of clearance, a further time of three months shall be allowed for the delivery of such separate shipping bill, on failure whereof, such exporter or agent shall forfeit the sum of 20l.—8 and 9 Vict. cap. 86, s. 81; and 9 and 10 Vict. cap. 102, s. 11.

Endorsement Incorrect.—If any goods which are subject to any duty or restriction on exportation, or if any goods which are to be shipped for any drawback, or bounty, shall be brought to any quay, wharf, or other place, to be shipped, and such goods shall not agree with the endorsement on the cocket, or with the shipping bill, the same shall be forfeited; and if any goods prohibited to be exported, be found in any package brought as aforesaid, such package, and everything contained therein, shall be forfeited.—S. 84.

Clearance Requirements.—Before any ship shall be cleared outwards at any port in the United Kingdom, or in the Isle of Man, for parts beyond the seas, with any goods on board, the master shall deliver a content of such ship to the Searcher, setting forth the name and tonnage of such ship,

EXPORTATION, continued.

and the place of her destination, the name of the master, and an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which have been reported inwards for exportation in such ship, so far as any of such particulars can be known by him; and also, before the clearance of such ship, the cockets, with the endorsements, and clearances thereon for the goods shipped, shall be finally delivered by the respective Searchers of such goods, to the Searcher who shall file the same together, and shall attach with a seal a label to the file, showing the number of cockets contained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label and on the content; and the master of the ship shall make and sign a declaration before the Collector or Controller of the truth of such content, and shall also answer to the Collector or Controller such questions concerning the ship, the cargo, and the intended voyage, as shall be demanded of him; and thereupon the Collector or Controller shall clear such ship for her intended voyage, and shall notify such clearance and the date thereof upon the content, and upon the label to the file of cockets, and upon the victualling bill, and also in the book of ships' entries outwards, for the information of all parties interested, and shall transmit the content and the cockets, and the victualling bill to the Searcher; and the particulars to be contained in such content shall be written and arranged in such form and manner as the Collector and Controller shall require.—S. 86.

File of Cockets and Victualling Bill.—The file of cockets and the victualling bill shall thereupon be delivered by the Searcher to the master of such ship, at such station within the port, as shall be appointed by the Commissioners of Her Majesty's Customs, and such file of cockets and victualling bill shall be kept by the master as the authority for departing from the port, with the several packages of goods and stores on board, so far as they shall agree with the particulars in the endorsements on such cockets or with such victualling bill.—S. 87.

Vessels not to be cleared under certain conditions.—It shall not be lawful for any officer of Customs to clear out any steam-vessel of 100 tons burden or upwards, for any voyage to parts beyond the seas, without being provided with a hose, for the purpose of extinguishing fire, capable of being connected with the engines of the vessel; or, being an iron

EXPORTATION, continued.

steam-vessel, the building of which shall have been commenced after the passing of this act, without being divided by transverse water-tight partitions, so that the fore-part of the vessel shall be separated from the engine-room by one of such partitions, and so that the after-part of such vessel shall be separated from the engine-room by another of such partitions. Nor shall it be lawful to clear out any steam or other vessel of 100 tons burden or upwards for any voyage to parts beyond the seas, unless such vessel be provided with such boats as are hereinafter specified. (1)—9 and 10 Vict. cap. 100, ss. 2, 5, 8.

Restrictions as to Package apply both to Importation and Exportation.—All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in the ship in which they are so brought; and all goods so brought contrary to such restrictions, whether reported for exportation in the same ship or not, shall be forfeited.—9 and 10 Vict. cap. 102, s. 5.

(1) See abstract of an act for the regulation of steam navigation, p. 104.

SHIPS' STORES.

ENACTMENTS AND REGULATIONS IN RESPECT TO SHIPS' STORES.

Surplus Stores subject to the same duty as Goods.—Be it enacted, that the surplus stores of every ship arriving from parts beyond the seas in the United Kingdom, or in the Isle of Man, shall be subject to the same duties and the same prohibitions, restrictions, and regulations as the like sort of goods shall be subject to, when imported by way of merchandise; but if it shall appear to the Collector and Controller that the quantity or description of such stores is not excessive or unsuitable, under all the circumstances of the voyage, it shall be lawful for them to permit such *surplus stores* to be entered for the private use of the Master, Purser, or Owner of such ship, or of any Passenger of such ship, to whom any such surplus stores may belong, on payment of the proper duties, or to be warehoused for the future use of such ship, although the same could not be legally imported by way of merchandise.⁽¹⁾—8 and 9 Vict. cap. 86, s. 35.

To be cleared in one year, or sold.—The surplus stores of ships warehoused, shall be duly cleared either for exportation or home use, within one year from the date of entry, unless further time be given by the Lords of the Treasury; and if any such goods be not so cleared, it shall be lawful

⁽¹⁾ Surplus stores of one vessel may be transferred for the use and consumption of the crew, &c., of any other vessel requiring them, on the usual regulations in regard to the shipment of stores being duly complied with; and being subject also to the restrictions of the 16th sect. of 8 and 9 Vict. cap. 91, in regard to the clearance of the goods from the warehouse within one year from their being first deposited herein, without special application to the Board.—B. O. 2nd May, 1835.

On the entry of surplus stores which require documentary proof of produce, the master of the vessel is in future to be required to make a declaration on the warrant, that the articles so entered are the produce of the British Possessions where the same were shipped.—B. O. 6th June, 1832.

Officers are not to act upon any request for the shipment of goods as stores until the usual bond shall have been given.—B. M. 13th Sept., 1843.

SHIPS' STORES, continued.

for the Commissioners of H. M. Customs to cause to be sold, and the produce shall be applied to the payment of the warehouse rent and charges; and the overplus shall be paid to the proprietor.—8 and 9 Vict. cap. 9

Burden of Ship, and duration of Voyage.—Stores shipped without entry or payment of any duty for a ship of the burden of 60 tons at least, ⁽¹⁾ bound upon a voyage to foreign parts, the probable duration of which, out and home, will not be less than 40 days, provided always that such stores shall be duly borne upon the Victualling Bill, and shipped in such quantities, and subject to such directions and regulations as the Commissioners of Customs shall direct.—S. 19.

Rum as Stores.—Any Rum of the British Plantations may be delivered into the charge of the Searcher, to be shipped as stores for any ship, without entry or payment of duty; and any surplus stores of any ship may be delivered into the charge of the Searcher, to be re-shipped as stores for the same ship or for the same master in another ship, without entry or payment of duty, such Rum and such surplus stores being duly borne upon the Victualling Bills of such ships respectively; and if the ship for the future use of which any surplus stores have been warehoused, shall have been broken up, or if such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered upon the account of duty, ⁽²⁾ and delivered for the private use of the owners, or master or purser of such ship.—S. 20.

(1) See G. O. p. 153, according privileges to vessels proceeding to Africa, and vessels trading to the Azores.

(2) Rum, surplus stores on board ships from the British Possessions generally, may be admitted to entry at the British Plantations, provided the Landing Officers can certify by endorsement on the bill of lading that it is the produce of a British Possession in America; they must also make proof that the same was shipped in the United Kingdom as stores.—B. O. 4th Dec., 1845.

On the clearance of vessels coastwise in London to take in cargo for foreign parts, the Searchers are to apprise the Collectors and Controllers at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores on board the vessels; and that bond has been given by the masters of the vessels, that no part of such stores shall be consumed by the crews, or any other persons, or opened or altered, until the vessels have actually been cleared for foreign voyages; and that the Collectors and Controllers at the outports do in like manner cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to ascertain that the goods so shipped are actually on board the vessels on their arrival, and have neither been consumed nor run on shore during the coasting voyage, and if not, to report the same to the Board.—B. M. 19th Feb., 1833.

STORES, continued.

of Stores to be borne on the Victualling Bill.—No stores be shipped for the use of any ship bound to parts beyond the seas, nor shall any goods be deemed or admitted to be stores, except such as shall be borne upon the Victualling bill duly granted for such ship,⁽¹⁾ nor shall any stores be shipped, or waterborne to be shipped, except under the care of proper officers, on pain of forfeiture.—8 and 9 Vict. c. 6, s. 66.

on having Stores on Board, to be cleared.—No ship on which any goods or stores shall have been shipped for export in the United Kingdom, or in the Isle of Man, for any port beyond the seas, shall depart from such port until such goods shall have been duly cleared outwards for her intended voyage, under forfeiture of 100*l.* by the master of such ship. 37.

PACKING FOR STORES.—The repacking of goods for ships as stores is to be confined to the following articles, and in no case may the same be allowed to be repacked into smaller sized packages than the quantities specified against respective articles, viz.:—⁽²⁾

	Packages.		Packages.
Tea	7lbs.	Rice	56lbs.
Tea	7 „	Almonds out of the shell	7 „
Sugar	56 „	Ditto in the shell . . .	28 „
Ind Sugar	28 „	Butter	28 „
Peas	14 „	Cheese	14 „
Beans	14 „	Cocoa	28 „
Peas	14 „	Brandy	5 gall.
Peas	4 „	Rum	5 „
Coffee	28 „	Geneva	5 „
Peas	56 „		

It is required in larger quantities must be shipped in one entire cask.—G. O. 15th December, 1843.

It should appear at any time that goods shipped from the stores by cocket as cargo have been used as stores, or otherwise disposed of, during the voyage, and not accounted for.

Before a victualling bill is issued, the Searchers are required to ascertain with regard to vessels taking cargoes, that they are regularly cleared outwards, and with respect to vessels proceeding in ballast, that a victualling bill be issued until the master's ballast declaration be received, properly endorsed by the Clerk of the Bonds.—B M. 9th Jan.,

This order does not apply to cases where with reference to the number of the crew and the duration of the voyage so large a quantity of any article may not be required.—G. O. 20th April, 1844.

SHIPS' STORES, continued.

for to the satisfaction of the Commissioners of Customs bond entered into will be put in suit and the full penalty forced.—B. M. 29th March, 1843.

No foreign vessel is to be permitted to proceed in from one British port to another without a victuallin nor unless due clearance of such vessel shall have been and certified thereon.—G. O. 14th January, 1845.

Spirits in excess of what may be deemed a fair allowance for present use on board foreign vessels resorting to the ports of the United Kingdom, are to be secured in the Customs warehouse until their departure.—B. O. 29th January

Coasting vessels not allowed to ship bonded goods stores.—B. M. 14th May, 1839.

Surplus stores to be examined at landing.—B. M. 1 June, 1832.

Biscuit.—Ships' returned stores taken out under act 6 Vict. cap. 92, if in a condition to be used as stores warehoused for re-shipment as stores; or if unfit for use but fit for human food, to be warehoused for exportation and such biscuit, if unfit for human food, may be admitted in entry at 10 per cent. *ad valorem*; and parties re-warehousing such surplus stores permitted to take out such biscuit require to be rebaked or aired, bond being given to re-warehouse equivalent quantity to the warehouse, as provided for 39th sect. of the Warehousing Act.—G. O. 18th December

Surplus stores left on board any importing vessel, to proceed coastwise only, must be placed under seal and a particular account thereof transmitted by letter of advice from the proper officers to the Collector and Comptroller at the port of destination; and in all cases where the quantity of high-duty goods appears excessive, a special licence must be required.—G. O. 21st November, 1843.

Spirits reported as stores, left on board vessels, whether British or Foreign, to be secured in future under official receipt in a place on board, to be selected by the Tide Surveyor and set apart for that purpose, instead of placing the goods in the packages themselves. G. O. 6th November, 1843.

A diversity of practice having prevailed in London and the outports, in regard to the shipment as stores of goods not legally admissible for home use, and which had been bonded for exportation only, the Board are of opinion that such goods cannot legally be shipped as stores.—G. O. 1 May, 1837.

s' STORES, continued.

legal sized packages of warehoused goods forwarded one warehousing port to another, shall be forwarded the warehousing regulations, and all packages of less the legal size, and all packages removed as stores from warehousing port to a port not a warehousing port, shall be moved under a special bond.—G. O. 23rd July, 1842.

Goods shipped under bond in bags for stores may be re-packed into casks on board the exporting vessel, such repacking to be allowed on application to the Searcher at the station at which the vessel may be lying; and repacking bags into the ship's locker for preservation will be allowed in future, on application to the Searcher, as before. The operation taking place under the superintendence of the Tide Surveyor on board, who is to make an entry of the particulars in his book, and the Customs' seal is to be applied to the repacked packages by the Tide Surveyor in the usual manner.—G. O. 25th April, 1843, and 8th February, 1844.

Vessels of 50 tons or upwards proceeding to the coast of America on coasting voyages, are to be allowed to receive stores under the usual regulations as to quantities, the duration of such voyages out and home being estimated at 330 days.—G. O. 29th September, 1843.

Stores of goods may be shipped as stores on board vessels of not less burden than 50 tons.—G. O. 1st June, 1847.

British vessels which under the former mode of admeasurement would have been entitled to a supply of bonded stores, shall still be entitled to that privilege, although by the present mode of admeasurement they may be of the burden of 70 tons.—G. O. 24th December, 1847.

In a view of preventing the frauds which are alleged to be committed in the illegal landing in the British Possessions abroad, of articles which had been shipped duty free, the Victualling bill on which the duty of each article shipped as stores is recorded, is to be placed on the file of cockets, under seal, in order to require its production to the officers of Customs at the port of arrival, who will be thereby enabled to ascertain what stores have been shipped as stores, and to take the necessary measures to prevent the illicit landing of such part as has not been expended on the outward voyage.—G. O. 1st April, 1833.

SHIPS' STORES, continued.

Spirits in stone bottles not exceeding the size of quart bottles are allowed to be shipped as stores, in cases, each containing one dozen reputed quart bottles.—G. O. 9th May, 1843.

With reference to the General Order ⁸²~~1843~~, by which no bonded goods are allowed to be removed from one place to another for shipment as stores, when the employment of an officer for the purpose of following the goods may be necessary, except at the expense of the parties, the Board direct that the principle of charging the parties with a moiety only of the day's pay of the officer in cases in which he may have been also employed by the crown during a part of the day, (which is acted upon in London under Board's Minute of 10th December last,) should be extended to the outports.—G. O. 27th March, ~~1847~~.

**TISH MANUFACTURED GOODS ALLOWED
TO BE SHIPPED AS STORES
ON BOUNTY OR DRAWBACK.**

[B. M., 29th Nov., 1832.]

Beer, and Porter, British Excisable Goods, (together or separate,) one quart per day for the master, each mate, and each passenger.

p. (1)—Half-an-ounce per day for each person on board.

ar.—British refined, three ounces per day for the master, each mate, and each cabin passenger.

its. (2)—British, Irish, and Scotch, may be shipped as stores, under the same regulations as British Plantation Rum.

cco. (3)—British manufactured or Foreign Segars, half-an-ounce per day per man.

gar.—Half-a-pint per week for each person on board.

r and Biscuit made in the United Kingdom, and substituted for foreign Wheat, under the provisions of the Act 5 and 6 Vict.—1 lb. fine biscuit and $\frac{1}{2}$ lb. flour for each officer and cabin passenger, and $1\frac{1}{4}$ lb. common ship's biscuit, and $\frac{1}{2}$ lb. of flour for each of the crew and steerage passengers per day.—G. O. 15th Sept., 1842.

All soap shipped as stores shall be entered, and the drawback paid and paid under the laws and regulations for shipping soap as andise to foreign parts, and shall be subject to such regulations Customs as goods allowed to be shipped as stores, **duty free**, are t.—3 Wm. IV. cap. 16, s. 4.

British, Scotch, or Irish spirits, mixed with foreign rum or , or colonial spirits in bond, may be shipped as stores, but such are to be deemed foreign, and are to be shipped in the same pro- as foreign spirits.—B. O. 5th Jan., 1839.

Masters of vessels engaged in foreign voyages generally, are d the option of shipping either half-an-ounce of British manufac- tobacco, or half-an-ounce of unmanufactured or negrohead to- per day, per man.—B. O. 19th July, 1833.

FOREIGN GOODS

ALLOWED TO BE SHIPPED AS STORES FROM THE BONDED WAREHOUSE.

[B. M. 29th November, 1832.]

Coffee or Cocoa 1 ounce } per day for each
Tea $\frac{1}{2}$ ounce } person on board,
with the option of shipping the entire quantity re-
quired for the voyage of either kind of those articles,
half-an-ounce of tea being considered equal to one
ounce of Coffee or Cocoa.

Fruits, dried.⁽¹⁾—2 lbs. per week for each person on board.

Rice.—2 lbs. per week for each person on board

Segars.⁽²⁾—Foreign Segars, half-an-ounce per day for the
master, each mate, and each cabin passenger.

Spirits.⁽³⁾—Viz. ; Brandy,⁽⁴⁾ Geneva, Rum, (British Planta-
tion,) half-a-pint per day for each person.

Sugar (Raw) and Molasses, together or separate, two ounces
per day for each person.

⁽¹⁾ Plums, commonly called French Plums, and Prunellos may be
shipped direct from the warehouse, free of duty, for the stores of vessels
outward bound.—B. O. 15th August, 1834.

⁽²⁾ The entire quantity of foreign Segars is to be shipped in one
package.

⁽³⁾ No objection exists to one-half or the whole quantity of spirits
allowed to be shipped as stores, being either British Plantation Rum
or British Spirits, bonded with the Excise, at the option of the parties.—
G. O. 31st July, 1838.

⁽⁴⁾ Brandy may be shipped for medicinal purposes, duty free, from
the bonded warehouses, on board vessels sailing on temperance prin-
ciples, in the proportion of one-tenth of the total quantity of Brandy
and other Spirits allowable; and such Brandy may be shipped in stone
jars if the whole quantity be in one package.—G. O. 12th April, 1844.

Wine. (1)—One quart per day for the master, each mate, and each cabin passenger.

Butter, Cheese, and Hams.—A quarter of a pound of each per day for each person on board.—T. O. 25th November, 1842.

Tongues.—Oxen and Pigs—pickled or dried, in the like quantities and in lieu of Hams.—B. O. 2nd April, 1844.

Cocoa Paste.—The growth and manufacture of a British Possession may be shipped as stores, free of duty.—G. O. 16th June, 1843.

Cane Juice or Syrup.—In substitution for Sugar and Molasses, in such proportions as may be deemed necessary, the total quantity, however, is not to exceed the rate of 2 ounces per day for each person, or 3 ounces per day for each person on board vessels sailing under Temperance principles.—T. O. 6th August, and B. O. 11th August, 1847.

(1) Wine bottled in the bonded warehouses for exportation may be shipped as stores in packages containing not less than one dozen reputed quart, or two dozen reputed pint bottles.—B. M. 10th April, 1834.

Duty-paid Wine may be shipped as stores for drawback, under the usual regulations, in not less than three dozen reputed quart bottles in each case.—T. O. 13th February, 1836.

Wine may be shipped instead of Spirits, or a proportion of each description, free of duty, one pint of the former being deemed equivalent to half-a-pint of the latter, but the quality of the wine is to be left to the discretion of the parties.—B. M. 10th August, 1833.

NOTE.—These articles and quantities are to be allowed to be shipped as stores, calculated according to the following list, with the addition of 25 per cent., to guard against the casualties of the voyage.

STORES.

A List of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

Ports.	Days.	Ports.	Days.	Ports.	Days.
Ato	100	Cape de Verde Is-	100	Dominica	
Algiers	120	lands, viz.		Davis' Straits	
Almeria	100	St. Antonio,		Embsen	
Azores Islands	90	St. Vincent,		Elbing	
Alicant	110	St. Jago,		Elsineur	
Altea	110	Ceuta	120	Elba Isle	
Antigua	180	Canary Isles	95	Essequibo	
Augustine's Bay ..	150	Christiana	100	Faro Islands, }	
Ancona	160	Copenhagen	100	North Sea }	
Alexandria	180	Cette	130	Faro Island, }	
Ascension Island ..	240	Civita Vecchia ...	130	Canaries }	
Archipelago Isles..	180	Corsica, Isle of	130	Ferrol	
Annabona	180	Cayenne	180	Fayal	
Archangel	120	Cape Hayti	210	Fernando Po	
Australia	420	Charlestown	120	Falkland Islands ..	
Alexandretta	180	Chesapeake Bay ..	120	Friendly Islands ..	
Aquapulco, Mexico	450	Cuba	210	Gottenburg	
Bremen	42	Curacoa	180	Gibraltar	
Bayonne	80	Cronstadt	100	Genoa	
Bilboa	80	Candia, Isle of	160	Grenada	
Bordeaux	80	Cephalonia	160	Guadaloupe	
Bergen	100	Corfu Isle	160	Greek Islands and }	
Bona	120	Calabar	180	Greece	
Bornholm	100	Cape Coast Castle..	200	Gallipoli	
Barcelona	110	Carthagera, Spanish		Greenland Fishery ..	
Bay of Roses	110	Main	240	Goree	
Baltimore	120	Cape St. Mary	180	Guayaquil	
Bahama Isles	150	Constantinople	180	Gaugapatam	
Barbadoes	180	Columbia River ..	700	Hamburgh	
Berbice	180	Cumana	240	Heligoland	
Bermuda	120	Cyprus	180	Hayti	
Boston	120	Cape of Good Hope	240	Halifax	
Bahia	200	Calloa	400	Havana	
Brazils	200	Coquimbo	400	Honduras	
Buenos Ayres	240	Chili	360	Hudson's Bay	
Bay of Campeachy	240	Calcutta	400	Hobart Town	
Barcelor	365	Columbo	365	Iceland	
Bombay	365	Ceylon	365	Ivica	
Bengal	400	Cuddalore	400	Italy	
Botany Bay	420	China	420	Isle of Sable	
Batavia	400	Canton	420	Ionian Isles	
Corunna	80	Dantzic	100	Islands in the }	
Cadiz	90	Drontheim	100	Archipelago }	
Carlsrona	100	Delaware Bay	130	Isle of France and }	
Carthagera	100	Demerara	150	Bourbon }	

s, continued.

Days.	Ports.	Days.	Ports.	Days.		
a	210	New South Wales ..	400	Salerno	130	
.....	400	New Zealand	400	Sardinian Isle	130	
erg	100	Negapatam	400	St. Andero	80	
.....	80	Oporto.....	80	St. Ubes	80	
.....	100	Odessa.....	240	Susa.....	120	
rn	130	Otaheite	420	Savannah	150	
Island	130	Owhyhee.....	420	Syracuse.....	140	
ara	240	Petersburgh	100	St. Augustine's Bay	150	
nception	400	Pillau.....	100	St. Bartholomew ..	180	
.....	430	Placentia Harbour .	120	St. Croix.....	180	
nes	400	Port Saint John, }	120	St. Christopher's ..	280	
troom	100	Newfoundland }		St. Domingo	110	
a.....	100	Port-au-Prince, }	210	St. Eustatia	180	
ra	90	Hayti }		St. Lucia	180	
l	100	Palermo	130	St. Martin	180	
lore	120	Pensacola	100	St. Thomas	180	
ca.....	110	Philadelphia	120	St. Vincent.....	180	
ca	110	Porto Rico	210	Salonica	280	
iles	130	Providence, Baha- }	160	Santa Martha	240	
na	130	ma Islands }		St. Salvadore, }	200	
real	150	Pernambuco	190	or Bahia ... }		
.....	140	Porto Bello	240	St. Sebastian	210	
nico	210	Para	185	Senegal	180	
galante	180	Panama	420	Sierra Leone	180	
nichi	180	Peru	400	Scandaroon	180	
errat.....	180	Philippine Islands	420	Syra.....	180	
ham	180	Pondicherry	400	Smyrna	180	
e Video	230	Pelew Islands	420	St. Helena	240	
gascar	270	Quebec.....	150	Sydney, N. S. Wales	400	
o	450	Queen Anne's Point	180	Sumatra.....	400	
tius	270	Rochelle.....	80	Society Islands....	420	
is	400	Revel	100	Swan River.....	365	
ar	365	Riga	100	Singapore	365	
ca	400	Rugen	100	Surat	365	
la.....	420	Rome	130	Sandwich Isles	420	
alore	365	Rhode Island	180	South Sea Fishery		
ipatam	400	River Gambia	190	4 years		
.....	365	Rio Grande	200	Tangiers.....	120	
.....	80	Rio Janeiro	200	Trinity Bay	120	
oundland	120	Salee	120	Tunis	120	
Bergen	100	Stettin	100	Tarragona	110	
s.....	130	Stockholm	100	Tonningen	49	
anne	130	St. Antonio }	95	Toulon.....	80	
.....	130	St. Jago }		Isles }	Tripoli.....	120
.....	180	St. Vincent }		Teneriffe.....	95	
Scotia	120	St. John's, New- }	120	Tortola	180	
York	120	foundland }		Trinidad	180	
Brunswick	120	St. Mary's	95	Tobago	180	
Port	120	St. Michael's, Azores	180	Trieste	160	
Providence ...	160	St. John's, New }	120	Truxillo	410	
Orleans	190	Brunswick }		Timor	420	
Guinea	400	St. Andrew, ditto ..	125	Tellicherry	365	

STORES, continued.

Ports.	Days.	Ports.	Days.	Ports.	Days.
Tranquebar.....	400	Vera Cruz	260	Wyburg	1
Trincomalee	380	Venezuela	240	Zara.....	1
Vigo.....	80	Valdivia	400	Zea	1
Valentia	110	Valparaiso	400	Zante Isle	1
Venice.....	160	Van Diemen's Land	360		

NOTE.—For such places as are not included in the foregoing list the same allowance should be granted as is given to the place situated nearest thereto.

RENT ON STORES. (1)

RENT of Surplus Stores deposited in the Queen's Warehouse in London and at the Outports.

Wine, Spirits, and Cordials, in bottles not exceeding two gallons

Two gallons and under six ditto Nil. per week

Six gallons and upwards 1d. "

Packages of dry Goods requiring one cubic foot 2d. "

of room 1d. "

Ditto more than one cubic foot 2d. "

B. M. 22d November, 1833; G. O. 7th April, 1834

RENT on Stores of Naval Officers deposited in the Queen's Warehouse after the same shall have remained in the warehouse twelve months, viz. (1)—

Packages containing Wines, Spirits, or Cordials,

not exceeding six gallons 1d. per week

Ditto exceeding six gallons 2d. "

Packages of Dry Goods requiring one cubic foot

of room 1d. "

Ditto exceeding one cubic foot 2d. "

G. O. 30th July, 1840

(1) Warehouse rent is not to be charged on goods seized or detained and deposited in the Queen's warehouse, except where the Board's orders for the delivery of the goods have not been complied with, and the goods taken away by the parties within fourteen days from the date of the order; in which case the goods are to be charged with rent for the time they remain in warehouse after the prescribed period of fourteen days.—G. O. 16th July, 1829.

All derelict goods may be stored rent free, in cases where the warehouse can afford sufficient accommodation for the goods, and provided the Crown be put to no expense thereby.—G. O. 14th Sept., 1839.

RENT ON GOODS DEPOSITED IN THE QUEEN'S WAREHOUSE.

IN LONDON AND AT THE OUTPORTS.		Per Week. s. d.
large Cases and Vats, containing Toys and other Merchandise, and Packages of Wine, and other liquids		0 6 each
Packages of Baggage, small Packages of Presents, viz. boxes, kegs, jars, &c.		0 2 each
— not before described (except Tobacco)		0 4 each
G. O. 22nd Nov., 1823.		
Packages above 60 and not above 80 cubic feet		0 8 each
" 80 " 100 "		1 0 each
and for every 10 cubic feet in addition		0 6 each
<i>Rent to commence on the second day after the packages shall have been deposited in the warehouse.—B. M. 4th April, 1843.</i>		

TOBACCO RENT IN LONDON.		
For every hogshead when deposited in the warehouse .		2 0
For every hogshead when taken out of the warehouse, viz.—		
For any period not exceeding five years		2 0
Exceeding five years, and not exceeding six years		6 0
and for every year, or part of a year, beyond that period		4 0
Sttings of Damaged Tobacco, remaining in the warehouse beyond 14 days after repacking for exportation, for every package		0 4½
B. O. 25th Feb., 1830.		

ON SERONS, BALES, OR OTHER PACKAGES, UNDER 150 lbs. WEIGHT.		Per Package. s. d.
For any period not exceeding five years		0 9
For every year, or part of a year, exceeding five years, and not exceeding six years		2 3
and for every year, or part of a year, beyond six years .		1 6
B. O. 10th Dec., 1836.		

AT THE OUTPORTS.		Per Week. s. d.
For every hogshead		0 1½
<i>To commence at the expiration of 18 months from the date of warehousing the same.—T. O. 19th March, 1830.</i>		
remaining in the warehouse beyond 14 days after reweighing each package		0 6
Act 29 Geo. III., cap. 68, s. 56.		

A TABLE OF THE RATES
TO BE
CHARGED FOR RENT UPON GOODS
WAREHOUSED IN THE
CROWN'S PREMISES IN IRELAND. (1)

	Rent per Week.	
	s.	d.
Almonds, per barrel	0	1 each
— per bale under 4 cwt.	0	1½ each
— per box	0	0½ each
Anchovies, per barrel	0	4 per score
— per keg	0	4 per score
Apples, per barrel	0	0½ each
Biscuits in bags, about 1 cwt.	0	0½ per bag
Baggage. Passengers', per package	0	1 each
Barley, Pearl, barrel or keg	0	0½ each
Bottles, empty, per hamper	0	1 each
Books, per box	0	1½ each
— per pack or chest	0	2 each
Cheese, Parmesan, tub or case	0	1 each
— loose	0	4 per ton
Capers, per barrel	0	0½ each
Cantharides, per case under 4 cwt.	0	2 each
Currants, per butt	0	3 each
— per pipe	0	2 each
— per carotel	0	1½ each
— per barrel	0	1 each
Coffee and Cocoa	0	8 per ton
Cocoa Shell	0	6 per ton
Candles, per case	0	1 each
Earthenware, per case or crate	0	1½ each
Figs, drums	1	0 per 100
— ½ and ¼ drums	0	6 per 100
— frails	1	0 per 100
Flour	0	2½ per ton
Ginger, per bag	1	3 per 100
Grapes, per cask or jar	2	0 per 100

(1) As revised and approved by B. O. 15th Aug., 1846.

	Rent per Week.	
	s.	d.
ghorn, per case or tub	0	1½ each
r bag	0	1½ each
pocket	0	1 each
, per barrel	2	0 per 100
.	0	1 per ton
.	0	4 per ton
.	0	1 per ton
, per case or barrel	0	1 each
it, per bale, under 2 cwt.	0	1 each
per bale	0	1 each
r bundle, 10 mats	0	4 per 100 bls.
, per puncheon	0	2 each
, per cask	0	1 each
r bag	1	6 per 100
half-chest	0	3 per score
common jar	0	2 each
half jar	0	1½ each
ve, in casks	0	4 per tun
d, in casks	0	4 per tun
m	0	3 per tun
per bushel or basket	0	0½ each
and Lemons, per chest	0	1 each
box	0	0½ each
er keg, about 4 gallons	0	0¼ each
er bale or chest.	0	1 each
and French Plums, per cask, 5		
7 cwt.	0	1½ each
3 cwt.	0	1 each
chest, about 1 cwt.	2	0 per 100
half chest	1	2 per 100
quarter chest	1	0 per 100
chest, containing Cartoons	0	1 each
Portugal, in boxes about 3 lbs.		
.	0	4 per 100
es, per vat	0	4 each
, per bag	2	0 per 100
per bag	0	0½ each
r tierce	0	1 each
bag, 4 bushels	0	0½ each
r tierce or barrel	0	1 each
bag	2	0 per 100
per barrel	0	1 each
¼ barrel	0	0½ each
nia and Valentia boxes	2	0 per 100

	Rent per Week		
	s.	d.	
Raisins, $\frac{1}{2}$ and $\frac{1}{4}$ boxes	1	0	per 100
— frails and baskets	1	0	per 100
— Malaga boxes	1	0	per 100
— $\frac{1}{2}$ and $\frac{1}{4}$ boxes	0	6	per 100
— frails and baskets	1	0	per 100
Slate Pencils, per case or cask	0	1	each
Steel	0	2	per ton
Silk, per bale	0	2	each
Soap, per case, under 2 cwt.	0	1	each
Shot	0	2	per ton
Seeds, Onion, and Canary, per bag, under 2 cwt.	0	0 $\frac{1}{2}$	each
— Clover, per bag or cask	0	0 $\frac{1}{4}$	each
Sugar, per hogshead	0	2	each
— per tierce	0	1 $\frac{1}{2}$	each
— per barrel	0	1	each
— per bag	2	6	per 100
Tallow, Russia	0	1	per ton
Toys, per vat, large	0	4	each
— chests, large	0	3	each
— „ small	0	2	each
Tea, per chest, not ex. 130 lbs. weight ⁽¹⁾	0	0 $\frac{1}{2}$	each
— „ ex. 130 lbs.	0	1	each
Vermicelli, per case, under 1 cwt.	0	1	each
— under 56 lbs.	0	0 $\frac{1}{2}$	each
— under 28 lbs.	0	0 $\frac{1}{4}$	each
Vinegar, per pipe	0	2	each
— per hogshead and tierce	0	1	each
Wine and spirits, per butt, pipe, or punchon	0	3	each
— per hogshead	0	1 $\frac{1}{2}$	each
— per quarter cask	0	1	each
— in cases, per dozen	0	1	per case
Square Timber	0	0 $\frac{1}{2}$	per load
Deals	0	2	per 120
Pipe Staves	0	9	per 120
Hogshead, ditto	0	6	„
Barrel, ditto	0	4	„
W. I. Hogsheads, ditto	0	4	„
Lathwood	0	3	per fath

Other Goods not enumerated of the like weight or bulk be charged in proportion to these Rates. The Rent upon Goods housed, to commence from the day of the Ship or Vessel being to discharge. Twenty-five per cent. to be deducted from the rent, for all time exceeding fifty-two weeks.

(¹) B.O. to Cork, 8th Jan., 1847.

ABSTRACT OF AN ACT
FOR
REGULATING THE TRADE OF THE
ISLE OF MAN.

[8 and 9 Vict. cap. 94.]

ALL trade from any Port of the United Kingdom to the Isle of Man, or from the Isle of Man to any Port of the United Kingdom, shall be deemed to be a Coasting Trade, and the Isle of Man shall not be deemed in law, with reference to the United Kingdom, to be parts beyond the seas, in any matter relating to the trade or navigation, or revenue of this realm; nevertheless, all goods subject to duty under this Act, when brought from the United Kingdom into the Isle of Man, and vessels bringing the same, shall be liable to the same rules and regulations as are required by law, in respect of goods imported into the said Isle from foreign parts, and in respect of vessels importing the same.—8 and 9 Vict. cap. 94, s. 12. Goods, not being the growth, produce, or manufacture of the Isle of Man, or of the United Kingdom, except corn, wheat, meal or flour, shall not be carried in any ship from the Isle of Man to any place in the United Kingdom.—S. 19.

Schedule of Prohibitions into the Isle of Man.

several sort of Goods enumerated in the Schedule following, shall not be imported into the Isle of Man.]

Goods, the produce or manufacture of places within the limits of the East India Company's Charter; except from the United Kingdom.

Woolen Yarn, Cotton Cloth, Linen Cloth, Glass, Manufactures, Woollen Manufactures, unless *bonâ fide* laden in and imported directly from the United Kingdom.

British distilled Spirits.

Brandy or Rum, other than that enumerated and described in the Table of Duties hereinafter contained.

Goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the sort or description of the same.

A TABLE OF DUTIES

Of Customs payable on Goods, Wares, and Merchandise
imported into the ISLE OF MAN.

	£.
Coals, from the United Kingdom	fr
Coffee (the import duties in the United Kingdom not having been paid thereon,) the lb.	0
Corn, ⁽¹⁾ viz. Foreign Corn, Grain, Meal, or Flour, may not be imported into the Isle of Man, except upon payment of the same duties as are payable on the importation into the United Kingdom of Corn, Grain, Meal, or Flour.—5 Vict. sess. 2, cap. 14.	
Eau de Cologne, per flask, (30 not containing more than one gallon)	0
— or per gallon	0 10
Hemp	fr
Hops from the United Kingdom	fr
Iron	fr
Liqueurs, per gallon	0 10
Spirits, viz.	
— Brandy, Foreign, the gallon	0
— Geneva, Foreign, the gallon	0
— Rum, of the British Possessions, the gallon such Spirits not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength.	0
Sugar, Muscovado of the British Possessions, and such other Sugar, as if entered for consumption in the United Kingdom, would be subject under any Act of Parliament of the present Session, to a duty less than sixty-three shillings the cwt. ⁽²⁾ . cwt.	0
— Sugar refined in the United Kingdom from raw Sugar, whereupon the import duties have there been paid, the cwt.	0
Tea, viz. Bohea, the lb.	0
— Green, the lb.	0

(¹) The duties on corn, grain, or meal imported into the Isle of Man are suspended until the 1st of March, 1848.—10 Vict. cap. 2, and 11 Vict. cap. 64.

(²) Porto Rico and other slave-grown sugar may be imported into the Isle of Man at a duty of 1s. per cwt., the prohibition formerly existing being removed.—T. O. 16th, and G. O. 26th Oct, 1847.

The above order applies to importations in conformity to the provisions of the Navigation Laws.

	£	s.	d.
Tobacco, the lb.	0	1	6
— Segars, the lb.	0	3	0
Wine, the tun of 252 gallons	12	0	0
Wood, Foreign, viz.			
— Timber, 8 inches square and upwards, the load of 50 cubic feet	0	8	0
— Timber and Wood Goods, the produce of the British Possessions			free
Goods, Wares, and Merchandise, brought from the United Kingdom and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty			free
— Wares and merchandise, the growth, produce, or manufacture of, and brought from the United Kingdom, and not hereinbefore charged with duty			free
— Wares and Merchandise, not the growth, produce, or manufacture of the United Kingdom, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon			free
— Wares and Merchandise imported from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, or declared to be free of duty, for every 100% value, ⁽¹⁾	15	0	0

SUGAR upon which any bounty shall have been allowed under any act relating to the Customs, may be removed to the Isle of Man. But before any such Sugar shall be removed to the Isle of Man, the person removing the same shall give bond to her Majesty, with one sufficient surety, that the same shall be duly landed in the Isle of Man, and shall not be relanded in any part of the United Kingdom.—8 and 9 Vict. cap. 94, ss. 17 and 18.

SPIRITS, TEA, and TOBACCO. If any decked vessels, bound from the Isle of Man to any port in the United King-

⁽¹⁾ It is ordered and declared, that all or any articles legally importable into the Isle of Man, and not enumerated in the Table annexed to the Act, and upon which the duty of 15 per cent. is thereby imposed, shall and may, from and after the passing of that Act, be imported into the Isle of Man duty free, as long as this Order, or any part thereof, affecting such articles shall continue in force.—T. O. 21st November, 1845.

Spirits, &c., continued.

dom, shall have on board for the use of the seamen any Spirits exceeding the quantity of half a gallon for each seaman, or any Tobacco exceeding one pound weight for each seaman, or any Tea exceeding two pounds weight for the whole of the seamen on board such vessel; or if any open boat, bound from the Isle of Man to any port in Great Britain or Ireland, shall have on board for the use of the seamen any Spirits exceeding one quart for each seaman, or any Tobacco exceeding half a pound weight for each seaman, or any Tea exceeding one pound weight for the whole of the seamen on board such boat, all such foreign Spirits, Tobacco, and Tea respectively, together with the casks, or packages containing the same, and also every such vessel or boat, together with all the guns, furniture, ammunition, tackle, and apparel thereof, shall be forfeited.—8 and 9 Vict. cap. 94, s. 22.

MANX VESSELS. All vessels registered at any port in the said Isle of Man, and *bonâ fide* the property of inhabitants thereof, being so registered, as of the burden of 50 tons, shall, with regard to the Coasting Trade between the Isle of Man and the United Kingdom, be entitled to all the privileges to which vessels registered in the United Kingdom as of 60 tons burden are by law entitled.—8 and 9 Vict. cap. 94. s. 26.

GOODS the growth of the Isle of Man, and goods manufactured there from materials of its growth, or from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and whereon no drawback has been granted; and any manufactures of Linen or Cotton made in and imported from the Isle of Man, may be imported into the United Kingdom without payment of any duty; and such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas: such goods may, nevertheless, be charged with any proportion of such duties as shall fairly countervail any duties of Excise.—8 and 9 Vict. cap. 86, s. 42.

LICENCE GOODS.

following goods may not be imported into the Isle of Man, nor exported from any place to be carried to the Isle of Man, without the license of the Commissioners of Customs first obtained; nor in greater quantities in any one place than specified in the Schedule; and such goods shall not be exported or imported, except from the places set forth in the Schedule, and according to the rules subjoined.

Schedule of Licence Goods.

Wine (Foreign)	20,000 gallons.
Brandy (Foreign)	20,000 gallons.
Spirits	50 gallons.
Essence of Cologne	50 gallons.

To be imported from the United Kingdom, or from any place from which the same might be imported into the United Kingdom for consumption therein.

Tobacco of the British Plantations	70,000 gallons.
Tobacco	55,000 lbs.
Pepper	5,000 lbs.

To be imported from the United Kingdom.

And such additional quantities of any such goods in any year, as the Commissioners of Her Majesty's Treasury in their discretion consider expedient.—8 and 9 Vict. c. 4, s. 4.

Subject to the following rules, viz:—

such goods to be imported into the Port of Douglas, or by Her Majesty's subjects, and in British vessels of the burthen of 50 tons and upwards.

Tobacco to be shipped only in Ports in the United Kingdom, where Tobacco is allowed to be imported and warehoused without payment of duty.

Wine, Brandy, and Geneva to be imported or brought in containing not less than 20 gallons each.

The respective quantities of such spirits shall be estimated according to the strength of proof by Sykes's hydrometer.

A drawback of Excise to be allowed on any such goods, on a certificate of the due landing of the goods at the Port of Douglas be produced from the Collector and Controller of Customs at that port.

LICENCE GOODS, continued.

If any such goods be laden at any foreign port or place, the species and quantity of such goods, with the marks, numbers, and denominations of the casks or packages containing the same, shall be indorsed on the licence, and signed by the British Consul at the port of lading, or, if there be no British Consul, by two known British Merchants.

Upon importation into the port of Douglas of any such goods, the licence for the same shall be delivered up to the Collector or Controller of that port.

Applications for licence to import any of the goods aforesaid to be delivered to the Collector or Controller at Douglas between 5th May and 5th July.—S. 5.

The Governor or Lieutenant-Governor to allot the quantities to the several applicants, and report to the Lords of the Treasury and to the Commissioners of Customs.—S. 6.

On receipt of such report, the Commissioners of Customs to grant licences according to the allotments contained in the report of the Governor.—S. 7.

Previous to the delivery of any such licence, bond may be taken for the due importation of the articles for which the said licence is granted, and if the party shall not have given bond prior to 5th January next after, the Governor may transfer the same.—S. 8.

Any person who, having obtained a licence under this Act, shall not import into the said island the whole quantity of goods permitted to be imported under such licence, during the period for which it shall remain in force, shall be disqualified from receiving a licence in the year next following that in which his previous licence shall have been granted.—S. 9.

Goods imported by licence into the Isle of Man, may not be re-exported, nor may such goods be carried coastwise from one part of the said isle to another, except in vessels of 60 tons burden at the least, and in the same packages in which such goods were imported into the said isle; nor may Wine be removed from one part of the said isle to another except in such packages, or in bottles.—S. 11.

AN
 ABSTRACT OF THE LAWS
 REGULATING THE TRADE WITH
 THE ISLANDS
 OF
 GUERNSEY, JERSEY, ALDERNEY, AND SARK.

no goods shall be imported into the United Kingdom from the islands of Guernsey, Jersey, Alderney, and Sark, except in British ships; nor shall any goods be exported from the United Kingdom to the said islands, or carried from any of the islands of Guernsey, Jersey, Alderney, Sark, or Man, to any other of such islands, or from one part of any of such islands to another part of the same island, except in British ships, on forfeiture of the goods and ship, and of 100*l.* by the owner of the vessel.—8 and 9 Vict. cap. 88, ss. 6, 7, 9, and 24. No vessel or boat belonging wholly or in part to Her Majesty's subjects shall sail from Guernsey, Jersey, Alderney, Sark, or Man, without a clearance, whether in ballast, or having a cargo; and if with a cargo, the master shall give bond in double the value of the vessel or boat, and of the cargo, for duly landing the same at the port for which the vessel clears; and every such vessel or boat not having a clearance, or, which having a clearance for a cargo, shall not be found light, or with any part of her cargo discharged, or the delivery thereof at the port specified in the clearance, unless through necessity, (which must be satisfactorily proved,) shall be forfeited.—8 and 9 Vict. cap. 87, s. 9.

Any goods of the growth of the islands of Guernsey, Jersey, Alderney, and Sark, and any goods manufactured in the said islands from materials of the growth of the said islands, or from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and upon which no drawback has subsequently been granted, may be imported

Excise, or any coast duty payable on the like goods, produce of the part of the United Kingdom, into which they shall be imported, or payable upon any of the materials from which such goods are manufactured; and also, that all goods manufactured in any of the said islands from any other materials than the materials aforesaid, shall be deemed and taken to be Foreign goods.—8 and 9 Vict. cap. 86, s. 42.

All Spirits of the nature or quality of plain British Spirits, manufactured in any of the islands aforesaid, and imported into any part of the United Kingdom, shall be deemed to be plain British Spirits,⁽¹⁾ and shall be subject to the regulations of Excise as Spirits removed from Scotland or Ireland.—8 and 9 Vict. cap. 65, s. 3.

No Spirits the produce or manufacture of any of the said islands, and imported into any part of the United Kingdom, shall be deemed to be plain British Spirits, unless they are made from the same materials as the like Spirits are directly made when distilled in the United Kingdom; and the declaration and certificate of produce shall specify the same; and if any such declaration or certificate be false the same shall be forfeited.—S. 4.

No Spirits of the nature or quality of British Brandy, or Compounds, or any Spirits other than plain British Spirits, the produce or manufacture of any of the said islands, shall be imported into the United Kingdom, on pain of forfeiture thereof, and of all casks or other packages used in the vessel or boat used in the removal or importation thereof, and every person concerned therein shall incur the

No Brandy, Geneva, or other Spirits, (except Rum of the British Plantations,) shall be imported into or exported from the said islands, or be removed from one to the other of the said islands, or be carried coastwise from any one part to any other part of any one of the said islands, or shall be shipped for removal, or shall be waterborne for the purpose of being so shipped, unless in vessels of 60 tons burden at least, and in casks or other vessels capable of containing liquids of not less content than 20 gallons: provided that nothing herein contained shall extend to any Spirits imported in glass bottles in square-rigged ships as part of the cargo thereof; nor to any Spirits really intended for the use of the crew and passengers during the voyage.—8 and 9 Vict. cap. 93, s. 95.

Nothing herein contained shall extend to subject to forfeiture or seizure any boat not exceeding the burden of ten tons, for having on board at any one time any foreign Spirits of the quantity of ten gallons or under, such boat having a licence from the proper officer of Customs at either of the islands of Guernsey or Jersey, for the purpose of being employed in carrying commodities for the supply of Sark: provided that every such boat having on board at any one time any greater quantity of Spirits than ten gallons, unless such greater quantity of Spirits shall be in casks or packages of the size and content hereinbefore required, shall be forfeited.—S. 96.

No vessel or boat belonging wholly or in part to Her Majesty's subjects shall sail from Guernsey, Jersey, Alderney, or Sark, without a clearance, whether in ballast, or having a cargo; and if with cargo, the master shall give bond to Her Majesty in double the value of the vessel or boat and of the cargo, for duly landing the same at the port for which the vessel clears; and every such vessel or boat not having such clearance, or which, having a clearance for a cargo, shall be found light or with any part of her cargo discharged before delivery thereof at the port specified, (unless through necessity, to be satisfactorily proved,) shall be forfeited.—8 and 9 Vict. cap. 87, s. 9.

Before any goods shall be entered as being the produce of the above-named islands, (if any benefit attach to such distinction,) the master of the ship shall deliver a certificate from the Governor of the island that proof had been made that such goods were of the produce of such island, stating the quantity and quality of the goods, and the number and denomination of the packages containing the same; and the master shall make declaration in the usual manner.⁽¹⁾—S. 42.

⁽¹⁾ See Declaration No. 16, p. 30.

AN ABSTRACT
OF THE
LAWS RELATING TO THE TRADE
WITH THE
BRITISH POSSESSIONS ABROAD.

[8 and 9 Vict. cap. 93.]

No goods shall be exported from the United Kingdom to any British Possession in Asia, Africa, or America, except in British ships.—8 and 9 Vict. cap. 88, s. 7.

No goods shall be imported into any British Possession as aforesaid, in any Foreign ships, unless they be ships of the country of which the goods are the produce, and from which the goods are imported.—S. 11.

No goods shall be carried from any British Possession in Asia, Africa, or America,⁽¹⁾ to any other of such possessions, nor from one part of any such possessions to another part of the same, except in British ships.—S. 10.

No goods shall be imported into, nor any goods (except the produce of the fisheries in British ships) be exported from, any of the British Possessions in America by sea, from or to any place other than the United Kingdom, or some other of such possessions, except into or from the several ports in such possessions, called "Free Ports," enumerated or described in the Table following, viz. :—

⁽¹⁾ Vessels of America, Austria, Sweden, and Norway are allowed to clear out from any port in the United Kingdom for the principal settlements of the British dominions in the East Indies, viz. Calcutta, Bombay, Madras, and Prince of Wales Island.—59 Geo. III. cap. 54, s. 6; and O. C. 30th March, and 24th May, 1830.

FREE PORTS, Halifax, continued.

— Parrsboro'	}	Nova Scotia.
— Cumberland		
— New Edinburgh		
— Arichat		
— Sydney, Cape Breton	}	Prince Edward I
Charlotte Town		
George Town		
St. John's	}	New Brunswick.
— Miramichi		
— Dalhousie		
St. Andrew's		
— Magaguadavic		
— Campo Bello	}	Newfoundland.
St. John's		
— Harbour Grace		

And if any goods shall be imported into any port or place in the said possessions contrary hereto, such goods shall be forfeited.—8 and 9 Vict. cap. 93, s. 2.

Nothing hereinbefore contained shall extend to prohibit importation or exportation of goods into or from any port or place in Newfoundland or Labrador, in British ships. Provided also, that it shall be lawful to import from the Islands of Guernsey and Jersey, in British ships, in any port or place in the British Possessions in North America, at or from whence the British Fisheries in North America are carried on, any sort of craft, food, victuals, (and Spirits,) and any sort of clothing and implements, and materials fit and necessary for the said fisheries, at any such port or place be not a free port.—8 and 9 Vict. cap. 93, s. 2.

List of Free Warehousing Ports.

Kingstown	}	Jamaica,
Montego Bay		
Falmouth		
Bridgetown		Barbadoes,
St. John's		Antigua,
Plymouth		Montserrat,
Basseterre		St. Kitt's,
Charlestown		Nevis,
Roadharbour		Tortola,
Castries		St. Lucia,
Roseau		Dominica,

WAREHOUSING PORTS, continued.

own . . .	St. Vincent,	
orge's . . .	Grenada,	
f Spain . . .	Trinidad,	
rough . . .	Tobago,	
e Town . . .	Demerara . . .	} British Guiana,
Amsterdam . . .	Berbice . . .	
1.	New Providence . . .	} Bahamas,
Key	Turk's Island . . .	
ton	} Bermudas,	
orge's		
x	} Nova Scotia,	
.		
ool		
uth		
y (Cape Bre-		
t	} New Brunswick,	
n's		
drew's	} Campo Bello,	
pool		
.	Canada,	
n's	} Newfoundland,	
ar Grace		
tte Town	Prince Edward's Island,	

Free Warehousing Ports for all the purposes of this and that

on
 o
 on and Mon- } in Canada,

Warehousing Ports for the warehousing of goods at by land or inland navigation, or imported in British

all be lawful for the importer of any such goods into d ports to warehouse the same in the warehouses so ted, without payment of any duty on the first entry ; subject nevertheless to the regulations in force.—8 Vict. cap. 93, s. 49.

PROHIBITIONS AND RESTRICTIONS INW.

The several sorts of Goods enumerated in the Table ing are prohibited to be imported, or brought either or by inland carriage or navigation into the British sions in America, or into the island of Mauritius, or ca be so imported or brought under the restrictions men in such Table; viz.:—

Table of Prohibitions and Restrictions.

GUNPOWDER, ARMS, AMMUNITION, or UTENSILS of are prohibited to be imported, except from the Kingdom, or from some other British Possessio

COFFEE, SUGAR, (not being refined in bond, in the Kingdom,) **MOŁASSES** and **RUM** being the p or manufacture of any British Possession with limits of the East India Company's Charter, (and subject as hereinafter provided,) or be foreign production or manufacture, prohibited imported into any of the British Possessions continent of South America or in the West I (the Bahama and Bermuda Islands not include into the Mauritius, except to be warehoused, 1 portation only, and may also be prohibited to b ported into the Bahama or Bermuda Islands, b Majesty's Order in Council.

BASE or COUNTERFEIT COIN prohibited to be imported
BOOKS.—Any Books wherein the copyright shall be a ing, first composed or written or printed in the l Kingdom, and printed or re-printed in any country, shall be and are hereby absolutely prob to be imported into the British Possessions at Provided always, that no such Books shall be bited to be imported as aforesaid, unless the Prop of such copyright or his agent, shall have given in writing to the Commissioners of Customs tha copyright subsists, and in such notice shall have when the copyright will expire; printed lists of Books to be publicly exposed at the several p the British Possessions abroad; and all Book ported contrary thereto shall be forfeited.

FOREIGN MANUFACTURES.—If any articles of foreig nufacture, and any packages of such articles, be any names, brands, or marks, purporting to l names, brands, or marks of manufacturers reside the United Kingdom, shall be imported into s

PROHIBITIONS AND RESTRICTIONS, continued.

the British Possessions abroad, the same shall be forfeited.—9 and 10 Vict. cap. 102.

And if any goods shall be imported or brought into any British Possession in America or the Mauritius, contrary to any of the prohibitions or restrictions above-mentioned in respect of such goods, the same shall be forfeited; and if the ship or vessel in which such goods shall be imported be of less burden than sixty tons, such ship or vessel shall also be forfeited.

Coffee, Sugar, and Rum may be imported into the British Possessions in the West Indies and South America, and the Mauritius, in certain cases.—It shall be lawful to import into any British Possessions in the West Indies and South America, and into the Mauritius, any Coffee, the produce of any British Possessions within the limits of the East India Company's Charter; and also any Sugar, the produce of any British Possessions within the limits of the East India Company's Charter into which the importation of Sugar, the produce of any Foreign country, or of any British Possession to which Foreign Sugar may be legally imported, has been prohibited; and also any Rum, the produce of any British Possession within the limits of the East India Company's Charter, into which the importation of Rum, the produce of any Foreign country, or of any British Possession into which Foreign Sugar or Rum may be legally imported, has been prohibited, provided a certificate of origin be produced, and the usual declaration⁽¹⁾ made.

Coffee, Sugar, Molasses, and Rum, though British, deemed Foreign in certain cases.—All Coffee, Sugar, Molasses, and Rum, (although the same may be of British Plantations,) imported from any of the British Possessions in America, to which the like goods of Foreign production can be legally imported, shall, upon subsequent importation from thence into any of the British Possessions in America, or the Mauritius, into which such goods, being of Foreign production, cannot be legally imported, or into the United Kingdom, be deemed to be of Foreign production, and shall be liable, on such importation respectively, to the same duties or the same forfeitures as articles of the like description, being of foreign production would be liable to, unless the same shall have been warehoused under the provisions of the Act, and exported from the warehouse direct to such other British Possession, or to the United Kingdom, as they may be.—8 and 9 Vict. cap. 93, s. 8.

(¹) See Declaration No. 16, p. 30.

PROHIBITIONS AND RESTRICTIONS, continued.

Goods the produce of British Possessions abroad certified as such upon the Clearance.—No goods shall be entered as being of or from any British Possessions (if any benefit attach to such distinction,) except territories subject to the Government of the Presidencies of Calcutta, Madras, and Bombay, or the Government of the Province of Madagascari, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate under the hand of the proper officer of the place where the goods were taken on board, of the due clearance of such goods from thence, containing an account of such goods.—8 and 9 Vict. cap. 86, s. 36.

Goods imported from the United Kingdom, or from Possessions must appear on Cocket, &c.—No goods shall be imported into any British Possession as being imported from the United Kingdom, or from any British Possession (if any advantage attach to such distinction,) unless the goods appear upon the cockets, or other proper documents for the same, to have been duly cleared outwards at the time of exportation in the United Kingdom, or in such British Possession, nor unless the ground upon which the advantage be claimed be stated in such cocket or other document.—8 and 9 Vict. cap. 93, s. 37.

TABLE OF DUTIES

On Goods, Wares, and Merchandise, not being of the Growth, Production, or Manufacture of the United Kingdom, or of any of the British Possessions in America, or of the Mauritius, or of any of the British Possessions within the limits of the East India Company's Charter, or the Produce of any of the British Fisheries, imported or brought into any of the British Possessions in America or the Mauritius by sea or by inland carriage or navigation. ⁽¹⁾—8 and 9 Vict. cap. 93.

	£.	s.	d.
Wheat-Flour barrel of 196 lbs.	0	2	0
Fish, of foreign taking or curing, dried or salted, cwt.	0	2	0
..... pickled barrel	0	4	0
Wheat, salted or cured cwt.	0	3	0
Butter cwt.	0	8	0
Cheese cwt.	0	5	0
Coffee cwt.	0	5	0
Cocoa cwt.	0	1	0
Glasses cwt.	0	3	0
Sugar, Unrefined cwt.	0	5	0
— Refined, the produce of and refined in Foreign Countries; for every 100℥. of the val.	20	0	0
— Foreign, refined in bond in the United Kingdom for every 100℥. of the value	10	0	0
Tea, unless imported direct from China, or unless imported from the United Kingdom, or from any of the British Possessions . lb.	0	0	1
Spirits, viz.—			
Rum gallon	0	0	6
Other Spirits and Cordials . . . gallon	0	1	0
Woolen Manufactures }			
Silk Manufactures }			
Permaceti }			
Waxes, Blubber, Fins, and Skins, the produce of fish and creatures living in the sea, of foreign fishing }	15	0	0
for every 100℥. of the value. }			

⁽¹⁾ By the Act 9 and 10 Vict. cap. 94, the legislatures of any of the British Possessions in America or the Mauritius are empowered to re-enact or repeal all or any of the duties imposed by 8 and 9 Vict. cap. 93, the royal assent being first obtained.

TABLE OF DUTIES (8 and 9 Vict. cap. 93.)		D
		£.
Wine, whether bottled or not	} for every 100%. of the value. }	7
Cotton Manufactures		
Linen ditto		
Woollen ditto		
Leather ditto		
Paper ditto		
Hardware		
Clocks and Watches		
Manufactured Tobacco		
Soap		
Candles other than Sperma- ceti	} for every 100%. of the value. }	4
Cork, Cordage, and Oakum .		
Articles not enumerated, ex- cept such as are comprised or referred to in the sub- joined table of exemptions.		
And if any of the goods herein- before charged with duty, except Sugar, shall be im- ported through the United Kingdom, (having been warehoused therein, and being exported from the warehouse,) or the duties thereon, if there paid, having been drawn back.	—such goods shall on charged with three-four the duties hereinbefor posed.	

TABLE OF EXEMPTIONS.

Coin, Bullion, and Diamonds.—Live Animals.—Hemp.—Straw.—Tallow and Raw Hides.—Salt.—Rice.—Corn.—Grain, unground.—Biscuit or Bread.—Meal or Flour, or Wheat Flour.—Fresh Meat.—Fresh Fish.—Fruit and Vegetables, fresh.—Carriages of Travellers.—Wood and Lumber.—Cotton Wool.—Hemp, Flax, and Tow.—Drugs.—Gums and Resins.—Tortoiseshell.—Manures of all kinds.—Specimens illustrative of Natural History.—Tea imported direct from China, or from the United Kingdom, or from any British Possession.—Herrings, taken and cured by the inhabitants of the Isle of Man, and imported from thence.—Provisions for the Stores of every description, imported or supplied for the use of Her Majesty's land and sea forces.—All goods imported from the United Kingdom, after having there paid the duties of consumption, and imported from thence without draw

IONS (8 and 9 Vict. cap. 93,) continued.

to such of the following articles, namely:—

cured Meat,	Pitch,
	Tar,
	Turpentine,
	Leather, and Leather ware,
	Fishermen's clothing and
ed,	Hosiery,
	Fishing craft, utensils, in-
	struments, and bait,

be imported for the use of the British Fisheries in into any place at or from whence any such fishery on, subject to such regulations as the Commissioners is or the principal officer of Customs at such place e, and which they and he are hereby empowered to for the purpose of ascertaining that such articles *vide* intended to be applied to the use of such fisheries, ich provisions and stores as aforesaid are *bonâ fide* or supplied for the use of her Majesty's land and

which are free of duty on importation into the ingdom, are, if imported thence into any of the ossessions in America or the Mauritius, to be ad- o any of such possessions free of duty.

Duty on Sugar refined in Bond in the United
—There shall be re-collected, and paid unto Her duty of 10% for every 100% of the value upon ned in bond in the United Kingdom, not being the any of the British Possessions in America, or of tius, or of any of the British Possessions within the the East India Company's Charter, imported into British Possessions in America, or into the Man- and 9 Vict. cap. 93, s. 13.

imposed by this Act to be increased in certain cases, the same amount of differential Duty.—And if in British Possessions in America or the Mauritius, be chargeable, by any colonial law, upon any sing the growth, produce, or manufacture of the ingdom, or of the British Possessions in America, uritius, or of the British Possessions within the he East India Company's Charter, or the produce ish Fisheries, beyond the duty (if any) chargeable onal law upon similar foreign articles, a duty ach excess or amount (as the case may be) of the

EXEMPTIONS, (8 and 9 Vict. cap, 93,) continued.

duties so chargeable by such colonial law upon such articles, shall be charged under this act upon such articles, in addition to the imperial duties (if any) heretofore imposed thereon; and if, in any of the British Possessions in America or the Mauritius, any duty be chargeable by such colonial law upon Tea imported direct from China, or imported from the United Kingdom, or any of the Possessions, beyond the duty (if any) chargeable by such colonial law upon Tea not so imported, the imperial duties hereby imposed upon Tea not so imported shall be increased by such excess or amount (as the case may be) of the duties so chargeable by such colonial law upon Tea imported from China, or imported from the United Kingdom, or any of the British Possessions.—S. 15.

Goods from the Channel Islands.—Goods the produce or manufacture of the islands of Guernsey, Jersey, Alderney, or Sark, when imported from such islands into the Possessions in America or the Mauritius, shall be admitted to entry upon payment of the same duties as are payable upon the like goods, the produce or manufacture of the United Kingdom, or of any of the said possessions, and the production to the Principal officer of Customs at the place of importation of the proofs now required by law, that the goods are the produce or manufacture of the island from which said.—S. 19.

Goods not stated to be the produce of British Possessions to be deemed of Foreign Production.—No goods shall be deemed to be the produce of any British Possession, if not stated in the certificate of clearance of any ship from such Possession to be the produce of such British Possession, unless such goods shall have been expressly so stated to be in the entry outwards of the same; and all goods not expressly stated in such certificate of clearance to be the produce of such possession, shall, at the place of importation in any other such possession or in the United Kingdom, be deemed to be of foreign production.—S. 23.

Re-exportation of British Coals in Foreign Ships.—It shall not be lawful for any person to re-export from any Possession of Majesty's possessions abroad to any foreign country, by any foreign ship, any Coals the produce of the United Kingdom, except upon payment of the duty to which such Coals are liable upon exportation from the United Kingdom to any foreign place; and no such Coals shall be so shipped from any of such possessions to be exported to any British Possession, until the exporter or the master of the exporting vessel have given bond, with one sufficient surety in double the amount of the duty, to the satisfaction of the Principal officer of Customs at the place of exportation, that the same shall be re-exported to some foreign country, and not to any British Possession.—S. 24.

COALS, continued.

value of the Coals, that such Coals shall not be landed at any foreign place.—8 and 9 Vict. cap. 93, s. 98.

Timber Ships from North America or Honduras.—No part of the cargo of any ship or vessel wholly or in part laden with timber or wood goods, clearing from any British port in North America, or the settlement of Honduras, for any port in the United Kingdom, between the first of September and the first of May, in each year, shall be stowed upon or above the deck during any part of the voyage, nor shall the master of any ship so laden be permitted to clear, without first procuring a certificate from the clearing officer that all the cargo is below deck. And if the captain, owner, or person in command, shall permit any part of the cargo to be so placed, he shall forfeit not exceeding 100*l.* for each offence. Such restriction not to extend to prevent the carrying upon deck the necessary store-spars for the vessel's use, or the removal on deck of a portion of the cargo, in the cases of springing a leak, or other damage during the voyage, which may render it necessary.—3 Vict. sess. 2, cap. 17; and 8 and 9 Vict. cap. 93, ss. 24, 25, and 26.

SIERRA LEONE,

AND

HER MAJESTYS SETTLEMENTS ON THE WESTERN COAST OF AFRICA.

The several prohibitions and restrictions imposed on the importations of goods into the British Possessions in America and the island of Mauritius, (and as relate to the entry of vessels and goods inwards and outwards in those possessions, and in the islands aforesaid, and to the prevention of smuggling there,) are extended and made applicable to Her Majesty's Settlements at Sierra Leone, and all other Her Majesty's Settlements on the western coast of Africa.—O. C. 12th October, 1829.

CAPE OF GOOD HOPE.

A Table of the Duties of Customs payable on Goods, War and Merchandise, imported into the Colony of the Ca of Good Hope.(1)

O. C. 11th March, 1842; 2nd October, 1843; and 26th April, 1845.	Duty—
	'£. s.
Coffee, B. P. Produce cwt.	0 5
— the produce of Foreign Possessions . cwt.	0 10
Fish, dried or salted, and fins and skins, the produce of creatures living in the sea, of foreign fishing or taking . . . for every 100l. of the value thereof	12 0 0
Flour (Wheaten,) not being the manufacture of the United Kingdom . . barrel of 196 lbs.	0 3 0
Gunpowder lb.	0 0 3
Meat, salted or cured, of all sorts, not being the production or manufacture of the United Kingdom, or of any British Possession, cwt.	0 3 0
— salted or cured, of all sorts, being the production or manufacture of the United Kingdom, or of any British Possession, cwt.	0 1 3
Oil, Train, and Blubber, the produce of Fish or creatures living in the sea, of foreign fishing tun	3 0 0
— Spermaceti, of foreign fishing . . . tun	7 10 0
Pepper cwt.	0 4 0
Rice cwt.	0 1 6
Sugar, not refined, B. P. produce . . . cwt.	0 2 3
.... the produce of any other place . cwt.	0 4 6
— Refined or Candy, not manufactured in the United Kingdom cwt.	0 6 6
.... the manufacture of the United Kingdom cwt.	0 3 6
Spirits, of all sorts, not being the manufacture of the United Kingdom, or of any British Possession, of any strength not exceeding the strength of proof by Sykes's Hydrometer gallon	0 1 4
— of all Sorts, being the manufacture of the United Kingdom, or of any British Possession, not exceeding the strength of proof by Sykes's Hydrometer gallon	0 0 4

		Duty.		
		£.	s.	d.
CAPE OF GOOD HOPE, continued.				
Tea	lb.	0	0	4½
Tobacco, viz.—				
— Not Manufactured	cwt.	0	12	0
— Manufactured (not Cigars)	cwt.	1	0	0
— Cigars	1000	0	5	0
Wine, viz.—				
— In Bottles, each not of greater content than six to the imperial gallon	dozen bottles	0	4	0
.... each not of greater content, than twelve to the imperial gallon	dozen bottles	0	2	0
— Not in Bottles,	imperial gallon	0	1	6
Wood, Unmanufactured, viz.—				
— Mahogany, Rosewood, and Teak Wood	cubic foot	0	0	3
— All other Wood, not the produce of the United Kingdom	cubic foot	0	0	2
Goods, Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad, for every 100% of the value				
Goods, Wares, and Merchandise, not otherwise charged with duty, and not herein declared to be free of duty, being the growth, produce, or manufacture of any Foreign State	for every 100% of the value	12	0	0
Bottles of Common Glass, imported full		} free		
Shells, Staves, Hoops, and Coopers' Rivets				
Almonds				
Live Animals				
Seeds, Bulbs, and Plants				
Specimens, illustrative of Natural History				

Free Ports.—Cape Town, Simon's Town, and Port Elizabeth.

Sugar Warehoused at the Cape of Good Hope.—Sugar, the produce of the British Possessions within the limits of the East India Company's Charter, accompanied by a certificate of origin, and warehoused at the Cape of Good Hope under regulations there in force, shall, if imported into the United Kingdom, be admitted to entry at the low rate of duty.

CAPE OF GOOD HOPE, continued.

Foreign Ships belonging to Countries in amity with Her Majesty may trade with the Cape of Good Hope.—Under the provisions of the Act 6 Geo. IV. cap. 114, continued by the 3 and 4 Wm. IV. cap. 59, s. 5, and by and with the advice of his Privy Council, his Majesty doth deem it expedient to grant to the ships of all foreign countries in amity with his Majesty, the privileges granted by the last recited Act, so far as respects the said colony of the Cape of Good Hope; his Majesty doth therefore, by the advice aforesaid, declare and grant, that it shall and may be lawful for all foreign ships belonging to countries in amity with his Majesty, to import into the colony of the Cape of Good Hope, from the countries to which they respectively belong, goods, the produce of those respective countries, and to export goods from the said colony of the Cape of Good Hope,⁽¹⁾ to be carried to any foreign country whatever.

(1) Continued by 3 and 4 Wm. IV. cap. 59.

RECIPROCAL PRIVILEGES.

Privileges granted to foreign Ships limited to the ships of those countries which, having Colonial Possessions, shall grant the like privileges to British Ships, &c.—And whereas by the law of Navigation foreign ships are permitted to import into any of the British Possessions in Asia, Africa, or America, from the countries to which they belong, goods the produce of those countries, and to export goods from such possessions to be carried to any foreign country whatever; and it being expedient that such permission should be subject to certain conditions, it is therefore enacted, that the privileges thereby granted to foreign ships shall be limited to the ships of those countries which, having Colonial Possessions, shall grant the like privileges of trading with those possessions to British ships, or which, not having Colonial Possessions, shall place the commerce and navigation of this country and of its possessions abroad upon the footing of the most favoured nation; unless Her Majesty by her order in council shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country, although the conditions aforesaid shall not in all respects be fulfilled by such foreign country. Provided always, that no foreign country shall be deemed to have fulfilled the before-mentioned conditions, or be entitled to the privileges aforesaid, unless and until Her Majesty shall, by some Order in Council, have declared that such foreign country hath so fulfilled the said conditions, and is entitled to the said privileges.—8 and 9 Vict. cap. 93, s. 4.

DISTRICT OF NATAL, SOUTH AFRICA.

Table of Duties payable on Goods, Wares, and Merchandise, imported into the district of Natal, South Africa.

[Order in Council, 26th September, 1846.]

	£.	s.	d.
SALT , salted or cured, of all sorts, not being the produce or manufacture of the United Kingdom, or of any British Possession cwt.	0	3	0
SALT , salted or cured of all sorts, being the produce or manufacture of the United Kingdom, or of any British Possession cwt.	0	1	3
FISH , dried or salted, and fins and skins, the produce of creatures living in the sea, of foreign fishing or taking, for every 100 <i>l.</i> of the value thereof	12	0	0
LOUR , wheaten, not being of British manufacture barrel of 196 lbs.	0	3	0
COFFEE cwt.	0	1	6
SUGAR , viz. —			
— Not refined, the produce of any British Possession cwt.	0	2	3
— Not refined, the produce of any foreign country cwt.	0	4	6
— Refined, or Candy, not being of British manufacture cwt.	0	3	0
WINE , viz. :—			
— The produce of any British Possession, cwt.	0	5	0
— The produce of any Foreign Country cwt.	0	10	0
WINE lb.	0	0	4½
SPICE cwt.	0	4	0
BEER , viz. :—			
— In bottles, each of greater content than 12 to the imperial gallon, but not of greater content than 6 to the imperial gallon, the produce of any of the British Dominions or Possessions dozen bottles	0	2	0
— The produce of any Foreign Country, dozen bottles	0	4	0

WINE, continued.		£. s.
— in bottles, each of not greater content than 12 to the imperial gallon, the produce of any of the British Dominions or Possessions dozen bottles		0 1 0
— the produce of any Foreign Country, dozen bottles		0 2 0
— Not in bottles, the produce of any of the British Dominions or Possessions, imperial gallon		0 0 9
— The produce of any Foreign Country, imperial gallon		0 1 6
SPIRITS, viz. :—		
— of all sorts, not exceeding the strength of proof by Sykes's Hydrometer, and in proportion for any greater strength, imperial gallon		0 2 0
TOBACCO, viz. :—		
— Not manufactured cwt.		0 12 0
— Manufactured (not cigars) cwt.		1 0 0
— Cigars the 1000		0 5 0
OIL, Spermaceti of Foreign Fishing tun		7 10 0
— other, train and blubber, the produce of fish or creatures living in the sea, of Foreign Fishing tun		3 0 0
WOOD manufactured, viz. :—		
— Mahogany, rose-wood, and teake-wood, cubic foot		0 0 3
— All other, not the produce of the United Kingdom or of any British Possession, cubic foot		0 0 3
GUNPOWDER lb.		0 0 3
GOODS, wares, and merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad for every 100ℓ. value		5 0 0
— wares, and merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of any Foreign Country, for every 100ℓ. value		12 0 0

CT OF NATAL, continued.

Goods Duty Free.

es of common Glass imported full, Bullion, Casks, Hoops, and Coopers' Rivets, Coin, Diamonds, Mules, Asses, Sheep, Cattle, and all other Live and Live Animals, Seeds, Bulbs, and Plants, Speculative of Natural History, Provisions or Stores of description, imported or supplied for the use of Her Majesty's land and sea forces.

Never any article, being the growth, production, or manufacture of any foreign country, hereinbefore charged any duty, is imported into the said district of Natal, the United Kingdom, (having been there entered for exportation, and re-exported without any drawback of duty having been first paid thereon,) such article shall be liable to such duty as is hereinbefore charged upon similar articles being the growth, production, or manufacture of the United Kingdom, or of any British Possessions abroad; and goods, being the growth, produce, or manufacture of any foreign country, shall be imported into the said district of Natal, through the United Kingdom, (having been warehoused therein, and being exported from the warehouse, or from the wharves thereon, if there paid, having been drawn back,) shall be charged on such goods, over and above the duties hereinbefore imposed on similar goods, being the growth, produce, or manufacture of the United Kingdom, or of any British Possessions abroad, three-fourths of the difference, if any, between such duties and the duties hereinbefore imposed on goods, not being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad.

Prohibitions and Restrictions.

Gunpowder, Arms, Ammunition, or Utensils of War, prohibited to be imported, except from the United Kingdom, or from some other British Possession.

Articles of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks, purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.

Gold or Counterfeit Coin.

Books wherein the copyright shall be subsisting, first composed or written, or printed, in the United Kingdom, and which have been or re-printed in any other country, as to which the proprietor of such copyright, or his agent, shall have given the Commissioners of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire, prohibited to be imported.

ST. HELENA.

A Table of Duties payable on Goods, Wares, and Merchandise, imported into the island of St. Helena.

	£.	s.	d.
Spirits (excepting Cape Brandy, Arrack, Bengal Rum, and Aqua Ardente which are prohibited to be imported)gallon	0	10	0
Wine in Bottlesdozen quart bottles	0	2	0
— not in Bottlesgallon	0	0	11
Beer in Bottlesdozen quart bottles	0	0	0
— all other sortshogshead	0	10	0
<i>And the following goods being the Growth, Produce, or Manufacture of places in Europe or America, (not under the dominion of Her Majesty,) of the Cape of Good Hope, and of all places to the eastward thereof, viz. :—</i>			
Coffee, Cocoa, Chocolate, Tea, Pepper, Spices, Sugar, Sugar Candy, Tobacco, Cheroots, Segars, Curry Powder, Sauces, Sago, Dried Fruit and other Groceries—Preserves and Confectionary, Drugs—Woollen, Cotton, and Silk Manufactures—Toys, Ivory Manufactures, Wood, Wearing Apparel of all sortsfor every 100 <i>l.</i> value	10	0	0
All other goods the produce, &c., of places not under the dominion of Her Majesty . for every 100 <i>l.</i> value.	6	0	0
All goods the produce, &c., of the United Kingdom, or of a B. P. in Europe or America, and imported therefrom, for every 100 <i>l.</i> val.	3	0	0

Goods Free of Duty.—Grain, Rice, Flour, Bran, Horses and Live Stock, Natural Curiosities, Green Fruit, Goods for H. M. Service, Wearing Apparel, Clothing for H. M. Troops.

Prohibitions and Restrictions.

Gunpowder, Arms, Ammunition, or Utensils of War prohibited to be imported, except from the United Kingdom, or from some other B. P.
Tea, except from the Cape of Good Hope, and places eastward of the same to the Straits of Magellan, or from the United Kingdom.

Fish, dried or salted, Base or Counterfeit Coin.

Oil, Blubber, Fins or Skins, the produce of creatures living in the sea, prohibited to be imported, except from the United Kingdom, or from some other British Possession, or unless taken by British ships out from the United Kingdom or from some British Possession, and brought in from the fishery, and except herrings from the Isle of Man, and cured by the inhabitants thereof.

Cape Brandy, Arrack, Bengal Rum, and Aqua Ardente.

Books, such as are not importable into the United Kingdom.

HOBART TOWN.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into Hobart Town, Van Diemen's Land.

	£.	s.	d.
Spirits made in New South Wales, or its dependencies gallon	0	4	2
— British, and B. P. Rum gallon	0	9	0
— All other gallon	0	12	0
Tobacco, all lb.	0	1	6
Wine, Foreign every 100l. value	15	0	0
Tea, Sugar, and other Goods every 100l. value	15	0	0
Oil, sold from Whaling Vessels, repairing, every 100l. value	5	0	0

ADELAIDE.

Table of Duties of Customs payable on Goods, Wares, and Merchandise imported into Adelaide, South Australia.

Spirits, made in the province gallon	0	8	0
— made in the United Kingdom, or any British Possession gallon	0	8	0
— all other gallon	0	12	0
Vine every 100l. value	15	0	0
Cigars and Cheroots lb.	0	5	0
Tobacco, other, manufactured lb.	0	2	0
— all other, except Stalks lb.	0	1	6
— all other, except Stalks lb.	0	0	2
Sugar, unrefined cwt.	0	2	0
— refined, or Candy cwt.	0	4	0
Coffee cwt.	0	4	0
Rice cwt.	0	1	6
Porter, Ale, Beer, Cider, Perry, imported in bottles gallon	0	0	4
— in draught gallon	0	0	3
Goods, produce of the United Kingdom, or any British Possession every 100l. value	5	0	0
— foreign every 100l. value	10	0	0

Free of Duty.

Bottles of Common Glass, imported full.
 Bullion and Coin.
 All Live Stock and Animals.
 Seeds, Bulbs, and Plants.

CEYLON.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into the Island of Ceylon.

	£.	s.	d.
Ale and Malt Liquors in casks . . . per gal.	0	0	2½
„ „ in bottles, per doz. quarts	0	0	6
Gunpowder per lb.	0	0	3
Opium per lb.	0	1	0
Paddy per bushel	0	0	3
Rice per bushel	0	0	7½
Spirits and Liqueurs per gal.	0	4	6½
Tea per lb.	0	0	6½
Wheat, Grain, Peas, Beans . . . per bushel	0	0	7
Wine in bottles per gal.	0	2	0
— not in bottles per gal.	0	1	0
— produce of a B. Possession . . per gal.	0	0	6
Goods produce of the United Kingdom or any British Possession . for every 100l. value	5	0	0
— foreign for every 100l. value	10	0	0

Goods Prohibited.

Arms and Ammunition.—Cinnamon, Cinnamon Oil, Cassia Buds, and foreign Sugar.—Coffee, foreign, except for exportation.—Rum, and Rum Shrub.—Counterfeit Money.—Salt, and Gunpowder, except by special authority.

Goods Free of Duty Inwards.

Books Printed.—Bullion, Coin, Pearls, and Precious Stones.—Coal and Coke.—Copperas.—Garden Seeds and Plants.—Live Stock.—Musical and Scientific Instruments.—Tanks, Casks, Staves, Hoops, and Headings.—Maps, Types.—Machinery, Implements and Tools for Agriculture.—Regimental Clothing and Accoutrements.—Wearing Apparel and Personal Baggage.—Ice.—Timber.—Specimens of Natural History.

Duties Outwards.

	£	s.	d.
Cinnamon per lb.	0	1	0
— Oil per oz.	0	0	4
Goods produce or manufacture of Ceylon for every 100l. value	2	10	0

Goods Free of Duty Outwards.

Printed Books.—Bullion, Coin, Pearl, and Precious Stones.—Live Cattle.—Musical Instruments.—Iron Tanks, Casks, Hoops, and Headings.—Specimens of Natural History.—Wearing Apparel and Baggage.—All goods from Warehouse not the produce of Ceylon.

NEW ZEALAND.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into New Zealand.

[Colonial Ordinance, 6th November, 1846.]

	£.	s.	d.
Wine or Strong Waters per gallon	0	5	0
Beer, or Malt Liquors for every 100 <i>l.</i> value	20	0	0
Wool, Unmanufactured per lb.	0	0	9
Wool, Manufactured per lb.	0	1	0
Tobacco and Snuff per lb.	0	2	0
Fire-arms, Weapons, Gunpowder, and Ammunitions of War for every 100 <i>l.</i> value	30	0	0
Other Goods, other for every 100 <i>l.</i> value	5	0	0

Free of Duty.

Personal Baggage.—Specie.—Living Animals.—Supplies for Government Forces.

These islands have been erected into a separate and distinct colony, “by Letters Patent under the Great Seal of the United Kingdom,” and are to be considered and treated, so far as regards the Duties of Customs, in all respects as a British Possession.—T. O. 29th December, 1841; and G. O. 1st January, 1842.

Such ships, and ships of or belonging to any Kingdom or State within the limits of the East India Company's Charter, shall have such and the like privileges of trading in the Colony of New Zealand, as such ships are respectively entitled to, under authority of the Order in Council of 17th July, 1827, with reference to the colonies, settlements, and islands named and described in the said order.—G. O. 23rd August, 1842; G. O. 8th September, 1843.

A N A C T

TO AMEND THE PASSENGERS ACT, AND TO MAKE FURTHER
PROVISION FOR THE CARRIAGE OF PASSENGERS BY SEA.

July 22nd, 1847.

[10 and 11 Vict. cap. 103.]

WHEREAS by an Act passed in the session of parliament holden in the fifth and sixth years of the reign of her present Majesty, intituled "An Act for regulating the Carriage of Passengers in Merchant Vessels," it is amongst other things provided, that the said Act shall not extend to any ship carrying less than thirty passengers, and it is expedient that the said Act should be amended in that respect: Be it therefore enacted, by the Queen's most excellent majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present parliament assembled, and by the authority of the same, that the said recited Act shall hereafter extend and the same is hereby extended to the case of every ship carrying any passenger on any such voyage as in the said recited Act is mentioned: Provided that when the number of passengers carried in any such ship shall not bear to the registered tonnage thereof a greater proportion than that of one passenger to every twenty-five tons, so much and such parts only as are next hereinafter specified of the said recited Act shall extend and are hereby extended to the case of any such ship; that is to say, such parts thereof as relate to the recovery of money in certain cases by way of return of passage money; or as relate to subsistence money; or as relate to compensation to be made for the loss of passage; or as relate to the giving receipt for money received for or in respect of any passage to North America; or as relate to the receipt of money for or in respect of any such passage by any person as agent, not having a written Authority from his principal to act in that capacity; or as relate to the inducing of any person by any fraud or false pretence to engage any such passage; or as relate to any prosecution or other proceeding at law for the recovery of such passage or subsistence money, or of such compensation as aforesaid, or for the infliction of any fines or penalties in respect of any of the matters or things aforesaid: Provided also, that if in any suit, action, prosecution, or other legal proceeding under the said recited Act any question shall arise whether any ship proceeding on any voyage did or did not carry a greater number of passengers than aforesaid in proportion to the tonnage thereof, the burden of proving that the number of passengers so carried in proportion to the tonnage of the ship was not greater than that of one person to every twenty-five tons shall lie upon the person against whom any such suit, action, or other legal proceeding may be brought, and failing such proof it shall for any such purpose as aforesaid be taken and adjudged that the number of passengers so carried did exceed that proportion.

II. And whereas it may from time to time be necessary that for the articles of food mentioned in the said recited Act, or for some of them, other equivalent articles should be substituted ; be it enacted, That it shall be lawful for her Majesty's Colonial Land and Emigration Commissioners for the time being, acting under the authority of one of her Majesty's principal Secretaries of State, from time to time, by any notice or notices for that purpose, issued under the hands of any two of such commissioners, and published in the "London Gazette," to substitute for any of the articles of food mentioned in the said recited Act any other article or articles of food, as to the said Commissioners shall seem meet, and any such notice or notices from time to time to alter, amend, or revoke, as occasion may require : Provided always, that all the clauses and provisions in the said recited Act contained respecting the articles of food therein mentioned shall extend and are hereby extended to the case of such substituted articles.

III. And be it enacted, That all articles of food required by the said recited Act, or by any such notice or notices as aforesaid, to be laden on board any ship carrying passengers, shall before such ship shall be cleared out, be furnished and laden on board by and at the expense of the owner or charterer of such ship, for the purposes in the said recited Act provided, and shall be of a quality to be approved of by the emigration officer at the port of clearance, or his assistant, or, where there is no such officer, or in his absence, by the officer of Customs, from whom a clearance shall be demanded ; and that in case of any default herein, the owner, charterer, or master of such ship shall be liable to the payment of a penalty not exceeding £50.

IV. And be it enacted, That in any ship carrying on any such voyage as in the said recited Act is mentioned a greater number of passengers than in the proportion of one passenger to every twenty-five tons of the registered tonnage of such ship, it shall not be lawful to put on board, or carry as cargo, any gunpowder, vitriol, or green hides, and that no such ship having on board as cargo any such articles as aforesaid shall be allowed to clear out or proceed on her voyage.

V. And be it enacted, That for the purpose of ensuring a proper supply of light and air in every ship carrying on any such voyage, as in the said recited Act mentioned, a greater number of passengers than in the proportion of one passenger to every twenty-five tons of the registered tonnage of such ship, the passengers shall, at all times during the voyage (weather permitting), have free access to and from the between decks by each hatchway situate over the space appropriated to the use of such passengers : Provided always, that if the main hatchway be not one of the hatchways appropriated to the use of the passengers, or if the natural supply of light and air through the same be in any manner unduly impeded, it shall be lawful for the Emigration Officer at the port of clearance, or his assistant, or where there is no such officer, or in his absence, to the Chief Officer of the Customs at the port from which a clearance shall be demanded, to direct such other provision to be made for affording light and air to the between decks as the circumstances of the case may, in the judgment of such officer, appear to require, which directions shall be duly carried out to his satis-

amity with his Majesty, the privileges granted by recited Act, so far as respects the said colony of the Good Hope; his Majesty doth therefore, by the advice said, declare and grant, that it shall and may be lawful for all foreign ships belonging to countries in amity with his Majesty, to import into the colony of the Cape of Good Hope the produce of those respective countries, and to export goods from the said colony of the Cape of Good Hope to any foreign country whatever.

(1) Continued by 3 and 4 Wm. IV. cap. 59.

RECIPROCAL PRIVILEGES.

Privileges granted to foreign Ships limited to the same as those countries which, having Colonial Possessions, shall be granted the like privileges to British Ships, &c.—And whereas by the law of Navigation foreign ships are permitted to import goods from any of the British Possessions in Asia, Africa, or America, and to export goods to the same, and from the countries to which they belong, goods the produce of those countries, and to export goods from such possessions to any foreign country whatever; and it being expedient that such permission should be subject to certain conditions, it is therefore enacted, that the privileges granted to foreign ships shall be limited to the ships of those countries which, having Colonial Possessions, shall be granted the like privileges of trading with those possessions to British ships, or which, not having Colonial Possessions, shall be granted the same by the laws of the country and of

DISTRICT OF NATAL, SOUTH AFRICA.

Table of Duties payable on Goods, Wares, and Merchandise, imported into the district of Natal, South Africa.

[Order in Council, 26th September, 1846.]

	£.	s.	d.
EAT , salted or cured, of all sorts, not being the produce or manufacture of the United Kingdom, or of any British Possession cwt.	0	3	0
EAT , salted or cured of all sorts, being the produce or manufacture of the United Kingdom, or of any British Possession . . cwt.	0	1	3
ISH , dried or salted, and fins and skins, the produce of creatures living in the sea, of foreign fishing or taking, for every 100 <i>l.</i> of the value thereof	12	0	0
LOUR , wheaten, not being of British manufacture barrel of 196 lbs.	0	3	0
ICE cwt.	0	1	6
IGAR , viz. —			
— Not refined, the produce of any British Possession cwt.	0	2	3
— Not refined, the produce of any foreign country cwt.	0	4	6
— Refined, or Candy, not being of British manufacture cwt.	0	3	0
OFFEE , viz.:—			
— The produce of any British Possession, cwt.	0	5	0
— The produce of any Foreign Country . . cwt.	0	10	0
SA lb.	0	0	4½
PPER cwt.	0	4	0
INE , viz.:—			
— In bottles, each of greater content than 12 to the imperial gallon, but not of greater content than 6 to the imperial gallon, the produce of any of the British Dominions or Possessions dozen bottles	0	2	0
— The produce of any Foreign Country, dozen bottles	0	4	0

ment for passage money as aforesaid during the continuance of the contract which it is intended to be evidence, shall be liable in each case to a penalty not exceeding £5.

XIV. And be it enacted, That the Officers known as Government Emigration Agents may henceforward be styled "Emigration Officers;" and that all powers, functions, and privileges vested in such Government Emigration Agents by the said recited Act or by any other Act shall vest in and be exercised by the "Emigration Officers" for the time being, in like manner as if they bore the designation of Government Emigration Agent.

XV. And be it enacted, That whenever the term "Passenger" or "Passage" is used in this Act it shall be held not to include or extend to the class of passengers or passages commonly known and understood by the name of "Cabin Passengers" and "Cabin Passages;" and that the term "Ship" shall include and mean every description of Vessel, whether British or Foreign, carrying passengers upon any voyage to which the provisions of the said hereinbefore recited Passengers Act or this Act shall for the time being extend.

LIST No. I.

A List of Countries and Divisions of Countries, as they are to be distinguished in the Returns made to the Inspector General of Imports and Exports, and the Registrar General of Shipping.

Russia, viz.

Northern Ports.

| Ports within the Black Sea.

Sweden.

Norway.

Denmark, viz.

Denmark Proper and Duchies
of Slesvig and Holstein.

| Iceland and Faroer Islands.

Prussia.

Mecklenburg Schwerin.

Hanover.

Oldenburg and Kniphausen.

Hanseatic Towns.

Heligoland.

Holland.

Belgium.

The Channel Islands.⁽¹⁾

France, including Corsica.

Portugal, viz.

Portugal Proper.

| Madeira.

The Azores or Western Islands

Spain, viz.

Continental Spain and the Balearic Islands.

| The Canary Islands.

Gibraltar.

Italy, with the adjacent Coast of the Adriatic, and the Islands, viz.

Sardinian Territories.

| Papal Territories.

Duchy of Lucca.

Naples and Sicily.

Duchy of Tuscany.

| Austrian Territories.

Malta.

The Ionian Islands.

Kingdom of Greece, including both the Continental Territory and the Islands.

Turkish Dominions, exclusive of Wallachia, Moldavia, Syria, Palestine, and Egypt.

Wallachia and Moldavia.

Syria and Palestine.

Egypt, Ports on the Mediterranean.

(1) Goods the Produce and Manufacture of these Islands, are to be distinguished from Foreign Articles in the Returns of Imports.

<i>Tripoli.</i>	
<i>Tunis.</i>	
<i>Algeria.</i>	
<i>Morocco.</i>	
<i>French Possessions in Senegambia.</i>	
<i>British Possessions on the River Gambia.</i>	
<i>Sierra Leone.</i>	
<i>British Possessions on the Gold Coast.</i>	
<i>Fernando Po.</i>	
<i>Western Coast of Africa not particularly designated.⁽¹⁾</i>	
<i>Colonial Territory of the Cape of Good Hope.</i>	
<i>Eastern Coast of Africa, from the Colonial Territory of the Cape of Good Hope, to the Straits of Bab-el-Mandeb.</i>	
<i>African Ports on the Red Sea.</i>	
<i>Cape Verde Islands.</i>	
<i>Ascension.</i>	
<i>St. Helena.</i>	
<i>Madagascar.</i>	
<i>Bourbon.</i>	
<i>Mauritius.</i>	
<i>Arabia, exclusive of Aden.</i>	
<i>Aden.</i>	
<i>Persia.</i>	
<i>Continental India,⁽²⁾ with the contiguous Islands, viz.</i>	
British Territories, ⁽³⁾ exclusive of Singapore and Ceylon.	Portuguese Possessions.
Singapore.	The Birman Empire.
Ceylon.	Siam.
French Possessions.	Camboja, Cochin China, and
Dutch Possessions.	Tonquin.
<i>Islands of the Indian Seas lying to the Westward of the 150th degree of East Longitude, and to the Northward of the 10th degree of South Latitude, viz.</i>	
Sumatra.	Other Islands, distinguishing each.
Java.	
Philippine Islands.	
<i>China, exclusive of Hong Kong.</i>	
<i>Hong Kong.</i>	
<i>Japanese Islands.</i>	
<i>Russian Dominions in Eastern Siberia.</i>	
<i>British Settlements in Australia,⁽⁴⁾ viz.</i>	
West Australia.	Van Diemen's Land.
South Australia.	New Zealand.
New South Wales.	
<i>South Sea Islands.</i>	

(1) Comprising all Ports not belonging to any of the divisions enumerated above, in the range between Morocco and the Colonial Territory of the Cape of Good Hope.

(2) Under this general head are comprised all the Countries lying between Persia and China.

(3) Comprehending the Territories of Native States in subsidiary alliance with the East India Company.

(4) Any other Colonies that may hereafter be established in Australia must be distinguished.

North America, viz.

ments of the Hudson's
Company.
Inland and Coast of
Admiralty.

Canada.
New Brunswick.
Prince Edward Island.
Nova Scotia and Cape Breton.

West India Islands, viz.

a.
oes.
ca.
a.
a.
rrat.

St. Lucia.
St. Vincent.
Tobago.
Tortola.
Trinidad.
Bahamas.
Bermudas.

Christopher or St. Kitt's.

Guyana, viz.

ra.

Berbice.

British Settlements.**West India Islands, viz.**

lico. } Spanish
oupe. }
alante. }
que. } French.
artin (north) }

St. Martin (south part.)
St. Eustatius.
Saba.
Curaçoa.
St. Bartholomew.
St. Croix.
St. Thomas.
St. John.

Dutch.

Swedish.

Danish.

Guyana.
Guyana.

States of America.

America.
Canada.
h.

**Republic of the Uruguay.
Uruguay, or Argentine Republic.****1.—Ports on the Pacific Ocean.****— Ports on the Atlantic Ocean.****Land Islands.****Settlements on the North West Coast of America.****and Davis' Straits.****Whale Fishery.**

A Return of the Importations of Corn, Meal, and Flour,
from Ireland, to be made by the Ports of Great Britain,
in account of imports, No. 2.

2.—A Return of the Importations of Goods subject to duty,
to be made in account of Imports, No. 1; and of Corn,
Meal, and Flour, in account of Imports, No. 2.

LIST No. II.

AN ALPHABETICAL LIST of Ports or Places of Shipmen
comprehended in the several Countries and Divisions of
Countries, specified in List No. 1.

PORTS.	COUNTRIES TO WHICH BELONGING
A	
Aalbek	Denmark
Aalborg	"
Aalesund	Norway
Aarhuus	Denmark
Aasgaardstrand	Norway
Abbeffort	"
Abbeville	France
Abersiel	Oldenburg
Abo	Russia—Northern Ports
Abusheher, or Bushire	Persia
Acajutla (<i>Pacific</i>)	Central America
Acapulco (<i>Pacific</i>)	Mexico
Accummersiel	Hanover
Acheen	Sumatra
Accra, British	{ Africa—British Possessions on the Gold Coast
—— Dutch and Danish	
Acre, or Akka	Syria
Acul	Hayti
Adalia (<i>Asia Minor</i>)	{ Turkish Dominions
Adana (<i>Asia Minor</i>)	
Addah, or Atakkoo (<i>Danish</i>)	{ Western Coast of Africa, not par ticularly designated
Adelaide	
Aden (<i>Port</i>)	South Australia
Adicora	Aden
Adra (<i>Mediterranean</i>)	Venezuela
Adramyti, or Ydramit (<i>Asia Minor</i>)	Spain
Adrianople (<i>Europe</i>)	Turkish Dominions
Aegelstawick	"
Aeroeskioping	Sweden
Afrikeah, or Mahadia	Denmark
Agadir, or Santa Cruz	Tunis
Agde (<i>Mediterranean</i>)	Morocco
Agger	France
	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
us	Norway
or Augusta (<i>Sicily</i>)	Italy—Naples and Sicily
(<i>Mediterranean</i>)	Spain
.	Sweden
1	France
(<i>Corsica</i>)	"
.	New Zealand
1	Russia—Ports within the Black Sea
ichet	"
.	Syria
Islands of	Russia—Northern Ports
, or Latzata (<i>Asia Minor</i>)	Turkish Dominions
(<i>Asia Minor</i>)	"
.	French Possessions in Senegambia
a	Brazil
r, or Alkmaar	Holland
r—Island	Channel Islands
org	Denmark
a	Kingdom of Greece
sa—Island	Canary Islands
Porto)	Brazil
retta (<i>Port of Aleppo</i>)	Syria
ria	Egypt
ria (<i>Maryland</i>)	United States of America
s (<i>Mediterranean</i>)	Spain
.	Algeria
ay	Cape of Good Hope
.	Continental India—Portuguese Possessions
(<i>Mediterranean</i>)	Spain
or Licata (<i>Sicily</i>)	Italy—Naples and Sicily
(<i>Territories of Native in subsidiary alliance</i>)	Continental India—British Territories
he East India Company	"
h, or La Calle	Algeria
r Pond	British West India Islands, viz.—Jamaica
(<i>Mediterranean</i>)	Spain
ron (<i>Mediterranean</i>)	"
.	Italy—Austrian Territories
Island	Denmark
(<i>Mediterranean</i>)	Spain
ick, or Altenbrauch	Hanover
urd	Norway
1, or Alhagen	Mecklenburg
or Altena	Denmark
, or Albarado (<i>Atlantic</i>)	Mexico
1 (<i>Naples</i>)	Italy—Naples and Sicily
, (<i>Europe—Black Sea</i>)	Turkish Dominions
1, or Amaserah (<i>Asia—Sea</i>)	"
use	France
-Perth	United States of America
a — Island and Port	Islands of Indian Seas, viz.—Amboyna
b)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Ambriz (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Ameland—Island	Holland
Amelia—Island (<i>Florida</i>)	United States of America
Amersfoort	Holland
Amherst	{ Continental India—British Territories
Amorgo—Island	Kingdom of Greece
Amoy	China
Ampannan	Islands of Indian Seas, viz. Lombok
Amposta (<i>Mediterranean</i>)	Spain
Ampurias (<i>Mediterranean</i>)	"
Amrumöe—Island	Denmark
Amsterdam	Holland
Anamaboe	{ Africa—British Possessions on the Gold Coast
Anapa	{ Russia—Ports within the Black Sea
Anaphi—Island	Kingdom of Greece
Anclam	Prussia
Ancon	Peru
Ancona	Italy—Papal Territories
Andrea (<i>Naples</i>)	Italy—Naples and Sicily
Andro, or Andros—Island	Kingdom of Greece
Angassey	{ Continental India—British Territories
Anger Straits of Sunda	Islands of Indian Seas, viz. Java
Angola—Coast of (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Angostura	Venezuela
Angra (<i>Island of Terceira</i>)	Azores
Angra Pequena	{ Western Coast of Africa, not particularly designated
Anguilla—Island (<i>Sub-port of St. Christopher</i>)	British West India Islands, viz. St. Christopher
Anhalt, or Anholdt—Island	Denmark
Anjengo (<i>Territories of Native States in subsidiary alliance with the East India Company</i>)	Continental India—British Territories
Anjenweel	{ Continental India—British Territories
Annapolis	Nova Scotia
Annapolis (<i>Maryland</i>)	United States of America
Annobon—Island (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Annotto Bay	{ British West India Islands, viz. Jamaica
Antakia, or Antioch	Syria
Antibes (<i>Mediterranean</i>)	France
Antigonish	Nova Scotia
Antigua—Island	{ British West India Islands, viz. Antigua
Antiparos—Island	Kingdom of Greece
Antivari (<i>Albania</i>)	Turkish Dependencies
Antonio Lizardo, St. — Island (<i>Atlantic</i>)	Mexico

PORTS.	COUNTRIES TO WHICH BELONGING.
erp	Belgium
chicola	United States of America
ade	Denmark
gdam	Holland
hilla	{ Foreign West India Islands, viz. Porto Rico
.	Hayti
ty	Brazil
o	Chili
ngel	Russia—Northern Ports
New (<i>Island of Sitka</i>)	Russian Settlements in America
al	Norway
io (<i>Asia Minor</i>)	Turkish Dominions
(or Arenis) de Mar (<i>Medi-</i> <i>anean</i>)	{ Spain
berg	Russia—Northern Ports
ipa—See <i>Islay</i>	
ntera—Island	Kingdom of Greece
—See <i>Napoli di Romania</i>	
stoli (<i>Island of Cephalonia</i>)	Ionian Islands
e	Nova Scotia
(<i>The Port of the City of</i> <i>na</i>)	{ Peru
hat (<i>Cape Breton</i>)	Nova Scotia, &c.
, or El Arish	Morocco
lia	Kingdom of Greece
uiden	Holland
an river (<i>Akyab</i>)	{ Continental India — British Terri- tories
i (<i>Sea of Marmora—Asia</i>)	Turkish Dominions
v	Algeria
.	Sweden
in	{ Islands of Indian Seas, viz. Suma- tra
on	Syria and Palestine
ision—Island	Ascension
endorf	Hanover
i—Porto d'	Italy—Papal Territories
.	Hanover
is	Denmark
.	Kingdom of Greece
mes or Tacames	Ecuador
ra	{ Continental India — British Terri- tories
is	Kingdom of Greece
chka (<i>Kamtschatka</i>)	{ Russian Dominions in Eastern Si- beria
o	Portugal proper
oe	Sweden
(<i>Bay of Biscay</i>)	Spain
(<i>Sicily</i>) —	Italy—Naples and Sicily
land	New Zealand
erne	France
sta, or Agosta (<i>Sicily</i>)	Italy—Naples and Sicily
sta	United States of America
v	France

PORTS.	COUNTRIES TO WHICH BELONG
Authie	France
Aux Cayes	Hayti
Awey	{ Western Coast of Africa, particularly designated
Axim (<i>Dutch</i>)	"
Ayamonte (<i>Atlantic</i>)	Spain
Azamora	Morocco
Azoff	Russia—Ports within the El

B

Baba (<i>Asia—Black Sea</i>)	Turkish Dominions
Bacalar (<i>Yucatan—Bay of Honduras</i>)	Mexico
Backbay	Ceylon
Badagry	{ Western Coast of Africa, particularly designated
Badalona (<i>Mediterranean</i>)	Spain
Bagnara (<i>Naples</i>)	Italy—Naples and Sicily
Bahamas—Islands	{ British West India Islands
Bahia, or St. Salvador	Bahamas
Bahia Honda	Brazil
Bahrein—Islands (<i>under the dominion of the Imam of Muscat</i>)	{ Foreign West India Islands
Bahrein—Islands (<i>under the dominion of the Imam of Muscat</i>)	Cuba
Bahrein—Islands (<i>under the dominion of the Imam of Muscat</i>)	Persia
Baia	Syria and Palestine
Bakni (<i>Europe—Black Sea</i>)	Turkish Dominions
Balaklava	Russia—Ports within the El
Balasore	{ Continental India—British territories
Bali—Island	Islands of Indian Seas, viz.
Bali Badung—Port	"
Ballepitty, Modero	Ceylon
Ballum	Denmark
Bally—Port	{ Islands of Indian Seas, viz. bok
Baltic—Port	Russia—Northern Ports
Baltimore	United States of America
Bancoot—Island	{ Continental India—British territories
Banda—Island (<i>Dutch</i>)	Islands of Indian Seas, viz.
Bandholm	Denmark
Bandera Bay (<i>Pacific</i>)	Mexico
Bando	New Granada
Bandol (<i>Mediterranean</i>)	France
Bangor	United States of America
Banjarmasin (<i>Dutch</i>)	Islands of Indian Seas, viz.
Banks—Island	Islands of Indian Seas, viz.
Bankok	Continental India—Siam
Baracca	{ Foreign West India Islands
Baracka	Cuba
Barakra	Sweden
Barbadoes—Island	{ British West India Islands
Barbadoes—Island	Barbadoes

PORTS.	COUNTRIES TO WHICH BELONGING.
yn	Ceylon
ona (<i>Mediterranean</i>)	Spain
na	Venezuela
uebrado (<i>Pacific</i>)	Central America
r	France
aples)	Italy—Naples and Sicily
a (<i>Naples</i>)	"
ple	United States of America
ro (<i>Bay of Biscay</i>)	Spain
se.	{ Western Coast of Africa, not particularly designated
quilla	Chili
ton	Denmark
ga	Nova Scotia
	Sweden
	Prussia
i (<i>Misulongi</i>)	Kingdom of Greece
—Island	Canada
, Grand	{ Western Coast of Africa, not particularly designated
	Italy—Austrian Territories
	{ Continental India—British Territories
, or Persaim	Ditto Birman Empire
ndre	France
re	{ British West India Islands, viz. St. Christopher
re	{ Foreign West India Islands, viz. Guadeloupe
	Sweden
enti Bay	Patagonia—Atlantic Ports
Corsica)	France
n—Island	Islands of Indian Seas, viz. Java
harbour (<i>Territories of</i>)	Ditto viz. Batchian
se States in subsidiary al-	{ Continental India—British Territories
with the East India	
any.)	
t (<i>Island of St. Mary's</i>)	{ United States of America
t	{ British Possessions on the River
a	Gambia
hara	New Brunswick
lands	Ceylon
	Islands of Indian Seas, viz. Sumatra
	New Zealand
	France
t (<i>North Carolina</i>)	United States of America
t (<i>South Carolina</i>)	
t—Port	Cape of Good Hope
r	France
	Prince Edward Island
	Syria and Palestine
akih	Arabia
	Norway
	United States of America
	Honduras—British Settlements
le	France

PORTS.	COUNTRIES TO WHICH BELONG
Belligam	Ceylon
Belvidere (<i>Naples</i>)	Italy—Naples and Sicily
Bencoolen	Islands of Indian Seas, viz. Su
Benguela (<i>Portuguese</i>)	{ Western Coast of Africa, no
Benicarlo (<i>Mediterranean</i>)	ticularly designated
Benidorme (<i>ditto</i>)	Spain
Bensersiel	"
Berbice—Colony of	Hanover
Berdiansk	British Guiana, viz. Berbice
Bergen	Russia—Ports within the Bla
Bergen—North	Holland
Bermeo (<i>Bay of Biscay</i>)	Norway
Bermudas—Islands	Spain
Beveland—Islands	{ British West India Islands
Beverley	Bermudas
Beverwyk	Holland
Bhowanuggur (<i>Territories of Na</i> <i>tive States in subsidiary alli</i> <i>ance with the East India</i> <i>Company</i>)	United States of America
Bielenberg	Holland
Biervliet	Denmark
Bilawal (<i>Territories of Native</i> <i>States in subsidiary alliance</i> <i>with the East India Company</i>)	Belgium
Bilbao, or Bilboa (<i>Bay of Biscay</i>)	Continental India—British
Billeteon—Island	tories
Bimbria	Spain
Bimlipatam	Islands of Indian Seas, viz
Binaros, or Vinaros (<i>Mediterra</i> <i>nean</i>)	ton
Bintang—Island	{ Western Coast of Africa, no
Biorko	ticularly designated
Bisserup	Continental India—British
Bizerta, or Benzart	tories
Bjertra	Spain
Bjorneborg	Islands of Indian Seas, viz
Blaavand	tang
Black River	{ Russia—Northern Ports
Blakely	Denmark
Blanes (<i>Mediterranean</i>)	Tunis
Blankenberg	Sweden
Blankenese	Russia—Northern Ports
Blaye	Denmark
Blewfields (<i>Mosquito Territory</i>)	{ British West India Island
Blidstrup	Jamaica
Blokzyl	United States of America
Blumenthal	Spain
Boca del Toro	Belgium
	Denmark
	France
	Central America
	Denmark
	Holland
	Hanover
	Central America

PORTS.	COUNTRIES TO WHICH BELONGING.
San Juan, or San Juan de } Nicaragua (<i>Atlantic</i>) .	Central America
.	Sweden
.	Norway
se	} Denmark
.	} Western Coast of Africa, not par-
.	ticularly designated
ay	} Continental India—British Terri-
ty	tories
.	"
za (<i>Atlantic</i>) . . . . .	. Algeria
venture . . . . .	. Spain
ista—Island . . . . .	. Canada
iel, or Bungsiel . . . . .	. Cape Verde Islands
—River . . . . .	. Denmark
oom, or Bodrun (<i>Asia Minor</i>)	} Western Coast of Africa, not par-
y--Fort (<i>Dutch</i>)	ticularly designated
aux . . . . .	. Turkish Dominions
. . . . .	. Western Coast of Africa, not par-
o—Island	ticularly designated
holm—Island . . . . .	. France
bye . . . . .	. Russia—Northern Ports
gaard . . . . .	. Islands of Indian Seas, viz.—Borneo
stad . . . . .	. Denmark
ina (<i>Mediterranean</i>) . . . . .	. Sweden
len . . . . .	. Norway
el	"
. . . . .	. Spain
. . . . .	. Holland
. . . . .	. Hanover
. . . . .	. Italy—Sardinian Territories
. . . . .	. United States of America
. . . . .	. Sweden
yah . . . . .	. Algeria
gne . . . . .	. France
on—Island . . . . .	. Bourbon
as, or Bourghaz (<i>Europe—</i>	} Turkish Dominions
<i>lack Sea</i>)	} France
dault "
neuf . . . . .	. Islands of Indian Seas, viz.—Bouro
, or Booro—Island . . . . .	. Russia—Northern Ports
stadt . . . . .	. Wallachia and Moldavia
ow, or Ibrail (<i>Wallachia</i>)	. Oldenburg
. . . . .	. Italy—Naples and Sicily
leone (<i>Naples</i>) "
a Nova (<i>ditto</i>) . . . . .	. Cape Verde Islands
—Island . . . . .	. Prussia
sborg . . . . .	. Denmark
ed . . . . .	. Hanseatic Towns
n . . . . .	. Hanover
rhafen	"
rlche	"
rverde . . . . .	. Belgium
ns . . . . .	. France
.	

PORTS.	COUNTRIES TO WHICH BELONG
Brevig	Norway
Briars—Island	Nova Scotia
Bridgeport	United States of America
Bridgetown	
Bridgetown	{ British West India Islands, Barbadoes
Briel, or Brielle	Holland
Brigus	Newfoundland
Brindisi (<i>Naples</i>)	Italy—Naples and Sicily
Bristol	United States of America
Brouwershoven	Holland
Bruges	Belgium
Brunsbüttel	Denmark
Brunswick	United States of America
Brussels	Belgium
Buccari	Italy—Austrian Territories
Buceo	Oriental Republic of the Ur
Bucksport	United States of America
Budua (<i>Albania</i>)	Turkish Dominions
Buctush	New Brunswick
Buenaventura (<i>Pacific</i>)	New Grenada
Buenos Ayres	Buenos Ayres
Bugia	Algeria
Bukhorest (<i>Wallachia</i>)	Wallachia and Moldavia
Bungsiel, or Bonksiel	Denmark
Burela (<i>Bay of Biscay</i>)	Spain
Burg (<i>Island of Fehmern</i>)	Denmark
Burgo (<i>Atlantic</i>)	Spain
Burhavarsiel	Oldenburg
Burin	Newfoundland
Burlington	United States of America
Bushire, or Abusheher	Persia
Bussorah, or Basra (<i>under the dominion of the Imaum of Muscat</i>)	{ Persia
Büsum	Denmark
Butrinto (<i>Albania</i>)	Turkish Dominions
Buxnaes	Norway
Buxtehude	Hanover
Byske	Sweden
C	
Cachao	Continental India—Camboja
Cacheo—River	{ Western Coast of Africa, m ticularly designated
Cadiz (<i>Atlantic</i>)	Spain
Caen	France
Cæsarea	Syria and Palestine
Caffa, or Theodosia	Russia—Ports within the Bl
Cagliari (<i>Island of Sardinia</i>)	Italy—Sardinian Territories
Caifa, or Kaifa	Syria and Palestine
Calabar, Old	{ Western Coast of Africa, m ticularly designated
——— New	"
Calais	France

PORTS.	COUNTRIES TO WHICH BELONGING.
or Kalamata	Kingdom of Greece
Pacific)	{ Continental India—British Territories
Chili	Central America
Turkey	Chili
Continental India—British Territories	{ Turkey
Ports of	{ Continental India—British Territories
Port of Lima)	Mexico
), or Alkalah	Ceylon
org, or Kallundborg	Peru
Mediterranean)	Algeria
Denmark	Denmark
Sweden	Sweden
Spain	Spain
Ceylon	Ceylon
Ceylon	Ceylon
France	France
Spain	Spain
Continental India—Camboja, &c.	Continental India—Camboja, &c.
Spain	Spain
United States of America	United States of America
Western Coast of Africa—not particularly designated	{ Western Coast of Africa—not particularly designated
Portugal proper	Portugal proper
Prussia	Prussia
Mexico	Mexico
New Brunswick	New Brunswick
Holland	Holland
Continental India—British Territories	{ Continental India—British Territories
Canaries	Canaries
France	France
Continental India—Siam	Continental India—Siam
Turkish Dominions	Turkish Dominions
Island	Island
or Kastion (Island of)	or Kastion (Island of)
Island of Candia)	Island of Candia)
Peru	Peru
France	France
China	China
Nova Scotia, &c.	Nova Scotia, &c.
Africa — Possessions on the Gold Coast	{ Africa — Possessions on the Gold Coast
Central America	Central America
Hayti	Hayti
Western Coast of Africa, not particularly designated	{ Western Coast of Africa, not particularly designated
Cape of Good Hope	Cape of Good Hope
Denmark	Denmark
Venezuela	Venezuela
New Brunswick	New Brunswick

PORTS.	COUNTRIES TO WHICH BELONG
Carboneras (<i>Mediterranean</i>)	Spain
Carbonier	Newfoundland
Carden, or Carding	Denmark
Carentan	France
Cariati (<i>Naples</i>)	Italy—Naples and Sicily
Carical, or Karical	{ Continental India—French Possessions
Carliaco	Venezuela
Carleton, or New Carlisle	Canada
Carlingziel	Denmark
Carlovassi (<i>Island of Samos</i>)	Turkish Dominions
Carlsrona	Sweden
Carlshamn	"
Carlsad	"
Carolinensyhl	Hanover
Caronia (<i>Sicily</i>)	Italy—Naples and Sicily
Carril (<i>Atlantic</i>)	Spain
Carrisal	Chili
Cartagena, or Carthagera (<i>Medi-</i>)	Spain
<i>terranean</i>)	
Cartagena, or Carthagera (<i>Atlantic</i>)	New Grenada
Cartago (<i>Atlantic</i>)	Central America
Caripano	Venezuela
Casa Bianca	Morocco
Casamanza—River	{ Western Coast of Africa, not particularly designated
Casares (<i>Pacific</i>)	Central America
Casarina (<i>Sicily</i>)	Italy—Naples and Sicily
Cascaes	Portugal proper
Casenort	Denmark
Cascano (<i>Naples</i>)	Italy—Naples and Sicily
Cassia (<i>Mediterranean</i>)	France
Castel-a-Mare (<i>Naples</i>)	Italy—Naples and Sicily
Castel-a-Mare (<i>Sicily</i>)	"
Castel Volturno (<i>Naples</i>)	"
Castine	United States of America
Castries	{ British West India Islands, viz. St. Lucia
Castro (<i>Bay of Biscay</i>)	Spain
Castromarin	Portugal proper
Castropol (<i>Bay of Biscay</i>)	Spain
Catalano (<i>Sicily</i>)	Italy—Naples and Sicily
Catania (<i>Sicily</i>)	"
Catolica	" —Papal Territories
Cattaro	" —Austrian Territories
Catwyk	Holland
Caudebec	France
Cavalla, or Kavallo (<i>Europe</i>)	Turkish Dominions
Caxo, or Caxos—Island	Kingdom of Greece
Cayenne—Colony of	French Guiana
Caymans—Islands	{ British West India Islands, viz. Jamaica
Cay (or Key) West (<i>Florida</i>)	United States of America
Cears	Brasil
Cêo (<i>Atlantic</i>)	Spain
Cedina	Italy—Duchy of Tuscany

PORTS.	COUNTRIES TO WHICH BELONGING.
(<i>Sicily</i>)	Italy—Naples and Sicily
—Island	Islands of Indian Seas, viz. Celebes
nia—Island	Ionian Islands
-Island	
ico	Italy—Papal Territories
or Sesters—River)	{ Western Coast of Africa—not particularly designated
(<i>Mediterranean</i>)	France
.	Morocco
a	Portugal proper
(<i>Island of Chiloe</i>)	Chili
(<i>Atlantic</i>)	New Grenada
(<i>Dutch</i>)	{ Western Coast of Africa, not particularly designated
rnagore	{ Continental India—French Possessions
(<i>Island of Candia</i>)	Turkish Dominions
oun	Continental India—Siam
al	Chili
te	France
tenlund	Denmark
te Town	Prince Edward Island
ton	United States of America
town	British W. India Islands, viz. Nevis
ilin	France
urg	
ell, or Shershell	Algeria
on	Islands of Indian Seas, viz. Java
a, or Kherson	Russia—Ports within the Black Sea
(<i>Territories of Native</i>)	{ Continental India—British Territories
s, in subsidiary alliance	
(<i>the East India Company</i>)	
i	Italy—Sardinian Territories
le	{ Continental India—British Territories
.	Peru
-Island	Chili
a—Islands	Peru
ai	China
ia, or Chiozza	Italy—Austrian Territories
ia (<i>Atlantic</i>)	Spain
, or Cisme (<i>Asia Minor</i>)	Turkish Dominions
ong	{ Continental India—British Territories
os Bay	Peru
.	{ Continental India—British Territories
ana	Norway
anopel	Sweden
ansand	Norway
ansborg (<i>Danish Accra</i>)	{ Western Coast of Africa, not particularly designated
anstad	Sweden
anstadt, or Christinestad	Russia—Northern Ports
anstadt	{ Foreign West India Islands, viz. St. Croix

PORTS.	COUNTRIES TO WHICH BELONGING
Christiansund	Norway
Chusan	China
Cienfuegos	{ Foreign West India Islands, & Cuba
Cimbrishamn	Sweden
Ciotat La (<i>Mediterranean</i>)	France
Cirella (<i>Naples</i>)	Italy—Naples and Sicily
Cittanuova	"—Austrian Territories
City Point	United States of America
Civita Vecchia	Italy—Papal Territories
Coatzacoalco (<i>Gulf of Mexico</i>)	Mexico
Cobija, or La Mar	Bolivia
Cocagne	New Brunswick
Cochin (<i>Territories of Native States in subsidiary alliance with the East India Company</i>)	{ Continental India—British Territories
Cocos—Islands	{ Islands of Indian Seas, viz. Cocos Islands
Cocotea	Peru
Cohasset	United States of America
Colberg	Prussia
Colding, or Kolding, or Coldingesiel	Denmark
Colinquia	Brazil
Colmar	Denmark
Cologne (Köln)	Prussia
Colonos (<i>Island of Samos</i>)	Turkish Dominions
Colonia	Oriental Republic of the Uruguay
Columbia River (British Ports or Settlements)	{ Hudson's Bay Company's Settlements
Columbo	Ceylon
Commenda	{ Western Coast of Africa, not particularly designated
Compoone River	{ Continental India—British Territories
Comrah Bay	{ France
Concarneau	France
Concepcion—See <i>Talcahuano</i>	
Conchagua (<i>Pacific</i>)	Central America
Conjimeer River	{ Continental India—British Territories
Conquet	France
Constantinople — (<i>Europe—Sea of Marmora</i>)	{ Turkish Dominions
Contessa (<i>Sicily</i>)	Italy—Naples and Sicily
Copenhagen (Kjobenhavn)	Denmark
Copiapó	Chili
Coquimbo	"
Corcubion (<i>Atlantic</i>)	Spain
Corfu—Island	Ionian Islands
Coringa	{ Continental India—British Territories
Corisco Bay	{ Western Coast of Africa, not particularly designated
Cornwallis	Nova Scotia
Coro	Venezuela
Coron	Kingdom of Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
or Korsor	Denmark
MEZO	Italy—Austrian Territories
ie (<i>Naples</i>)	” —Naples and Sicily
-Island	Azores
(la) or Corunna (<i>Atlantic</i>)	Spain
land (<i>Asia Minor</i>)	Turkish Dominions
.	African Ports on the Red Sea
ng	Continental India—Camboja, &c.
Harbour	Nova Scotia
g (<i>Dutch</i>)	Islands of Indian Seas, viz. Timor
sa (<i>Island of Candia</i>)	Turkish Dominions
nore	{ Continental India—British Terri-
.	tories
.	Hanover
.	Prince Edward's Island
.	Denmark
eur (<i>Dutch</i>)	{ Western Coast of Africa, not parti-
.	cularly designated
.	France
adt—Island	Russia—Northern Ports
d Island	{ British West India Islands, viz.
(La)	Bahamas
ore	France
ro (<i>Bay of Biscay</i>)	{ Continental India—British Terri-
(<i>Mediterranean</i>)	tories
Naples)	Spain
à	Italy—Naples and Sicily
ibo	Venezuela
land	Nova Scotia
a—Island	{ Foreign West India Islands, viz.
.	Curaçoa
hee, or Kurrachee	{ Continental India—British Terri-
.	tories
dassi or Scalanuova (<i>Asia</i>)	{ Turkish Dominions
nor)	United States of America
.	Hanseatic Towns
ren	Mexico
Yucatan— <i>Atlantic</i>)	Turkish Dominions
—Island (<i>Asia</i>)	

D

ill	Denmark
-Island	Russia—Northern Ports
-Isle	France
sie	New Brunswick
ta	Egypt
c	Prussia
Beida	Morocco
.	United States of America
outh	
Straits	Greenland and Davis's Straits
z—Isle	France
lorf	Oldenburg

PORTS.	COUNTRIES TO WHICH BELONGING
Delagoa Bay	Eastern Coast of Africa
Delcarmen — Island (<i>Gulf of Mexico</i>)	Mexico
Delfsyzl	Holland
Delfshaven	"
Deli	Islands of Indian Seas, viz Sumatra
Delos—Isle	Kingdom of Greece
Delos—Isles	Western Coast of Africa, particularly designated
Delve	Denmark
Demann	Continental India — Port Possessions
Demerara—Colony of	British Guiana, viz. Demerara
Demmin	Prussia
Denia (<i>Mediterranean</i>)	Spain
Deva, or Deba (<i>Bay of Biscay</i>)	"
Deventer	Holland
Devise	France
Dewghur	Continental India—British Possessions
Dholera (<i>Territories of Native States in subsidiary alliance with the East India Company</i>)	"
Dialette	France
Dieppe	"
Dierhagen	Mecklenburg
Digby	Nova Scotia
Dighton	United States of America
Dinan	France
Diu	Continental India—Port Possessions
Dixcove	Africa—British Possession Gold Coast
Disum	Hanover
Djidda (<i>Port of Mecca</i>)	Arabia
Dodendore Modero	Ceylon
Dog Island (<i>Labrador</i>)	Newfoundland and Labrador
Dolstad	Norway
Domburg	Holland
Dominica—Island	British West India Isles Dominica
D'Omonville	France
Dorchester	New Brunswick
Doreum	Holland
Dordt or Dordrecht	"
Dornummersiel	Hanover
Douglas	Nova Scotia
Douarnenez	France
Dragó (<i>Island of Amack</i>)	Denmark
Dragamestre or Dragamestro	Kingdom of Greece
Dram or Drammen (<i>Drammen</i>)	Norway
Draxholm	Denmark
Drepano	Kingdom of Greece
Drilli	Islands of Indian Seas, viz. (Portuguese Possession)

PORTS.	COUNTRIES TO WHICH BELONGING.
ck	Norway
tersen	Hanover
heim	Norway
.	France
own	{ Western Coast of Africa, not particularly designated
no (<i>Albania</i>)	Turkish Dominions
rk	France
zo (<i>Albania</i>)	Turkish Dominions
dorf	Prussia
l	Norway
.	Denmark

E

ort	United States of America
ies, or Öster Risoer	Norway
fter	Denmark
ft	"
örde	"
.	Holland
on	United States of America
own	
h, or St. George (<i>Mouth of Danube</i>).	{ Russia — Ports within the Black Sea
nd	Norway
id	Holland
dal	Norway
.	Russia—Northern Ports
iache, or Larache	Morocco
Island	Italy—Tuscany
.	Prussia
.	Holland
era—Island	{ British West India Islands, viz. Bahamas
th, City (<i>North Carolina</i>)	United States of America
— Port	Cape of Good Hope
, or St. George (<i>Dutch</i>)	{ Western Coast of Africa, not particularly designated
orn	Denmark
l	Oldenburg
ir, or (<i>Helsingor</i>)	Denmark
.	Hanover
w	Denmark
olm	Sweden
.	{ Russia — Ports within the Black Sea
en, or Enkhuizen	Holland
<i>Europe—Mediterranean</i>)	Turkish Dominions
edios, or Intermediate Ports	Peru
mtown	{ Western Coast of Africa, not particularly designated
(<i>Europe—Sea of Marmora</i>)	Turkish Dominions
(<i>Asia—Black Sea</i>)	"
.	Hanover

PORTS.	COUNTRIES TO WHICH BELONG
Esmeraldas	Ecuador
Espiritu Santo	Brazil
Espozende	Portugal proper
Etaples, or Etaples	France
Estebrugge	Hanover
Estepona (<i>Mediterranean</i>)	Spain
Eubœa—See <i>Negropont</i>	
Eupatoria, or Guezlewe	Russia—Ports within the Black Sea
Ezinge	Holland

F

Faaborg	Denmark
Fahrsund	Norway
Fafoe	Continental India—Camboja
Fairfield	United States of America
Falconara (<i>Sicily</i>)	Italy—Naples and Sicily
Falkenberg	Sweden
Falkland Islands	Falkland Islands
Falmouth	{ British West India Islands Jamaica
Fall River	United States of America
Falster Island	Denmark
Falsterbo	Sweden
Famagousta (<i>Island of Cyprus</i>)	Turkish Dominions
Fanó—Island	Denmark
Fano	Italy—Papal Territories
Faro	Portugal Proper
Faroer Islands	Iceland and Faroer Islands
Faxardo	{ Foreign West India Islands Porto Rico
Fayal Island	Azores
Fécamp	France
Fedderwarda (<i>Bremen</i>)	Hanseatic Towns
Fehmern, or Femern—Island	Denmark
Feodosia, or Kaffa	Russia—Ports within the Black Sea
Fermo	Italy—Papal Territories
Fernando Po—Island	Africa—Fernando Po
Ferro—Island	Canary Islands
Ferrol (<i>Atlantic</i>)	Spain
Ferryland	Newfoundland
Fez	Morocco
Fidallah	"
Fidderwardsiel	Oldenburg
Figuera	Portugal proper
Finland—Ports of	Russia—Northern Ports
Firdjum	Holland
Fischausen	Prussia
Fiskebackskehl	Sweden
Fiume	Italy—Austrian Territories
Fjalbacka	Sweden
Fladstrand	Denmark
Flekkefjord	Norway
Flensborg	Denmark
Flores—Island	Azores
Floris—Island	Islands of Indian Seas, viz.—

PORTS.	COUNTRIES TO WHICH BELONGING.
La—(<i>Isle de Rhé</i>) .	France
ug, or Vliessengen .	Holland
(<i>Asia Minor</i>) .	Turkish Dominions
ick .	Sweden
(<i>Naples</i>) .	Italy—Naples and Sicily
.	Newfoundland
Fora—Island .	Denmark
w-foo .	China
.	Sweden
x (<i>Labrador</i>) .	Newfoundland and Labrador
a—Island .	China
a—Island .	{ Western Coast of Africa, not particularly designated
a .	Brazil
uphin .	Madagascar
nes (<i>River Gambia</i>) .	{ Africa—British Possessions on the River Gambia
nes (<i>British Accra</i>) .	. Ditto ditto on the Gold Coast
George (<i>Madras</i>) .	{ Continental India—British Territories
ancouver(<i>Columbia River</i>) .	{ Hudson's Bay Company's Settlements
ctoria (<i>Cape Coast</i>) .	{ Africa—British Possessions on the Gold Coast
ctoria, or Bancoot .	{ Continental India—British Territories
illiam (<i>Calcutta</i>) .	. Africa—British Possessions on the Gold Coast
illiam (<i>Cape Coast</i>) .	{ Western Coast of Africa, not particularly designated
.	Madagascar
nt .	France
editerranean) .	Cape of Good Hope
—Port .	Hanseatic Towns
rt on the Maine .	Prussia
rt on the Oder .	United States of America
rt .	Denmark
ea .	.
eksborg .	.
eksburg .	. United States of America
ekshall .	Norway
ekshamn .	Russia—Northern Ports
ekshavn .	Denmark
ekstad .	Norway
ekstadt .	{ Foreign West India Islands, viz. St. Croix
ekstadt .	Denmark
eksværk .	.
eksvørn .	. Norway
eksund .	Denmark
ntle .	West Australia
t .	United States of America
n .	Sierra Leone
nan's Bay .	United States of America
g .	Hanover
Islands .	South Sea Islands

PORTS.	COUNTRIES TO WHICH BELONGING.
Funchal	Madeira
Fuego—Island	Cape Verde Islands
Fuenterabia (<i>Bay of Biscay</i>)	Spain
Fuerte Ventura—Island	Canary Islands
Funen, or Fyen—Island	Denmark
G	
Gaboon River	{ Western Coast of Africa, not particularly designated
Gaeta (<i>Naples</i>)	Italy—Naples and Sicily
Galatz (<i>Moldavia</i>)	Wallachia and Moldavia
Galaxidi	Kingdom of Greece
Galle—Point de	Ceylon
Gallinos River	{ Western Coast of Africa, not particularly designated
Gallipoli (<i>Naples</i>)	Italy—Naples and Sicily
Gallipoli (<i>Europe</i>)	Turkish Dominions
Gallivede	{ Western Coast of Africa, not particularly designated
Galveston (<i>Texas</i>)	United States of America
Gamla Carleby	Russia—Northern Ports
Gandia (<i>Mediterranean</i>)	Spain
Ganjam	{ Continental India — British Territories
Gapsal, or Hapsal	Russia—Northern Parts
Gardiner	United States of America
Garding	Denmark
Garrucha	Spain
Gasö	Sweden
Gaspé	Canada
Gauensieck	Hanover
Gaza	Syria and Palestine
Geelong, or Jeelong (<i>Port Philip</i>)	New South Wales
Geertruidenburg	Holland
Geeste, or Geesthaven	Hanover
Geestendorff	
Genemuiden	Holland
Gefle	Sweden
Genoa	Italy—Sardinian Territories
Georgetown	Prince Edward Island
Georgetown	British Guiana, viz. Demerara
Georgetown (<i>Columbia</i>)	United States of America
Georgetown (<i>South Carolina</i>)	
Gerace (<i>Naples</i>)	Italy—Naples and Sicily
Gergenti (<i>Sicily</i>)	
Ghelenchik, or Kutlus	Russia—Ports within the Black Sea
Ghent or Gand	Belgium
Gheriah	{ Continental India — British Territories
Gibara	{ Foreign West India Islands, viz. Cuba
Gibraltar	Gibraltar
Gijon (<i>Bay of Biscay</i>)	Spain
Gilolo—Island	Islands of Indian Seas, viz. Gilolo
Gloubokaia	Russia—Ports within the Black Sea

PORTS.	COUNTRIES TO WHICH BELONGING.
ber	United States of America
idt	Denmark
.	{ Continental India—Portuguese Possessions
.	Hayti
Tergoes	Holland
nliniestel	Oldenburg
(The Port of Tunis)	Tunis
ilce (Atlantic)	Central America
in (Rented by the Imam fuscet)	Persia
—Island	Canary Islands
.	Hayti
.	Holland
.	French Possessions in Senegambia
.	Italy—Austrian Territories
d, or Gottland—Island	Sweden
urg (Göteborg)	Denmark
Territories of Native in subsidiary alliance to the East India Company)	{ Continental India—British Territories
eland (Dependent on Malta)	Malta
à Dios—Cape (Atlantic)	Central America
—Island	Azores
—Island	Canary Islands
lassam	{ Western Coast of Africa, not particularly designated
Key (Turk's Island)	{ British West India Islands, viz. Bahamas
flannan—Island	New Brunswick
e	France
ies	"
tein	Denmark
gg Harbour	United States of America
tad	Sweden
liver	Canada
ond	Newfoundland
bl	Hanover
lde	Prussia
.	Denmark
—Island	{ British West India Islands, viz. Grenada
iamn	Sweden
d	Norway
.	Hanover
t	Denmark
en	Holland
siel	Oldenburg
leich	Hanover
upe—Island	{ Foreign West India Islands, viz. Guadaloupe
nar (Mediterranean)	Spain
(Atlantic)	
or Huasco	Chili
o (Pacific)	Mexico

PORTS.	COUNTRIES TO WHICH BELONG
Guatemala—See <i>Isotapa</i>	
Guayana	Venezuela
Guayaquil	Ecuador
Guaymas (<i>Gulf of California—</i> <i>Pacific</i>)	Mexico
Guernsey Island	Channel Islands
Guetaria (<i>Bay of Biscay</i>)	Spain
Guildo	France
Gniria	Venezuela
Guyamo	Foreign West India Islands, Porto Rico
Guysborough	Nova Scotia
Gythium, or Marathonisi	Kingdom of Greece

II

Haderslev	Denmark
Hafslund	Norway
Haifa, or Caifa	Syria and Palestine
Halifax	Nova Scotia
Hall	Sweden
Hallowell	United States of America
Halmstad	Sweden
Halte	Hanover
Hamburg	Hanseatic Towns
Hamilton	British West India Islands, Bermudas
Hammerfest	Norway
Hampton	United States of America
Hampton Roads	"
Hancock	"
Hanse d'Hainaut	Hayti
Haparanda	Sweden
Hapsal, or Gapsal	Russia—Northern Ports
Harbour Grace	Newfoundland
Harburg	Hanover
Harderwyck	Holland
Hardwick	United States of America
Harfleur	France
Harlingen	Holland
Harlingersiel	Hanover
Hasegras	Belgium
Haseldorf	Denmark
Haselune	Hanover
Hasle (<i>Island of Bornholm</i>)	Denmark
Hastings Harbour	Continental India—British tories
Havannah (Habana)	Foreign West India Islands, Cuba
Haverhill	United States of America
Havre de Grace	France
Heide	Denmark
Heiligenhafen	"
Helder	Holland
Heligoland, or Helgoland—Island	Heligoland
Helsingborg	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Ingfors	Russia—Northern Ports
Ingör, or Elsineur	Denmark
Voetsluys, or Hellevoetsluis	Holland
Ön	Sweden
Alkietgodens	Hanover
Ösänd	Sweden
Atacura	Chili
Algen	Denmark
Alnd	Holland
Al	Denmark
Al	Belgium
Alrote	Venezuela
Allopen	Holland
Algen	"
Alng	Denmark
Alng	"
Al Town	Van Diemen's Land
Al	Denmark
Ala	Arabia
Alde	Denmark
Alas	Sweden
Aland	Holland
Alk	Denmark
Alst Bay (<i>Gulf of St. Vincent</i>)	South Australia
Alstrand	Norway
Alstadt	"
Al	Denmark
Alin	{ Foreign West India Islands, viz. Cuba
Albro	Denmark
Alau	"
Alrd	Holland
Alur	France
Al Kong—Island	Hong Kong
Alula	Sandwich Islands
Aluru (<i>Island of Oahu—</i> <i>Sandwich Islands</i>)	{ South Sea Islands
Aliel	Oldenburg
Al	Holland
Alull	Denmark
Alas	"
Alleza	Brazil
Alcht	Denmark
Almersiel	Oldenburg
Al	Denmark
Al	Peru
Alhaco (<i>Port of Truxillo</i>)	"
Allo, or Guasco	Chili
Allo, or Guatulco (<i>Pacific</i>)	Mexico
Alkswall	Sweden
Al	Continental India—Camboja, &c.
Ala (<i>Atlantic</i>)	Spain
Alleine—Island	South Sea Islands
Alstad	Sweden
Al	Denmark
Al	Oldenburg

PORTS.	COUNTRIES TO WHICH BELONGING.
Husum	Denmark
Hydra—Island	Kingdom of Greece
I	
Ialta or Yalta	Russia—Ports within the Black Sea
Ibrail, or Brailow (<i>Wallachia</i>)	Wallachia and Moldavia
Ibriji (<i>Europe—Mediterranean</i>)	Turkish Dominions
Ichaboe—Island	{ Western Coast of Africa, not particularly designated
Ierne	Denmark
Indredt	France
Iniada (<i>Europe—Black Sea</i>)	Turkish Dominions
Innhauzersiel	Oldenburg
Intermediate Ports (<i>Entremedios</i>)	{ Peru
<i>Islay and Arica</i>)	
Ipswich	United States of America
Iquique	Peru
Isigny	France
Iskenderoon, or Alexandretta	Syria and Palestine
Isla del Carmen (<i>Gulf of Mexico</i>)	Mexico
Islay (<i>Port of Arequipa</i>)	Peru
Isle de Rhé	France
Ismail	Russia—Ports within the Black Sea
Ismid, or Isnikmid—(<i>Asia—Sea of Marmora</i>)	{ Turkish Dominions
Istapa, or Yssapa (<i>Port of the City of Guatemala</i>)	
Ithaca—Island	Ionian Islands
Itzehoe	Denmark
Ivory Town	{ Western Coast of Africa, not particularly designated
J	
Jacmel	Hayti
Jacobstadt	Russia—Northern Ports
Jaffa, or Joppa	Syria and Palestine
Jaffna	Ceylon
Jaffrabad (<i>Territories of Native States in subsidiary alliance with the East India Company</i>)	Continental India—British Territories
Jagerspruis	Denmark
Jaguaripe	Brazil
Jahde	Oldenburg
Jamaica—Island	{ British West India Islands, viz.—Jamaica
James—Fort (<i>River Gambia</i>)	{ Africa—British Possessions on the River Gambia
James—Fort (<i>British Accra</i>)	Do. do. on the Gold Coast
James Town	St. Helena
Jebail	Syria and Palestine
Jeelong, or Geelong (<i>Port Philip</i>)	New South Wales
Jemgum	Hanover
Jeremie	Hayti
Jersey—Island	Channel Islands

PORTS.	COUNTRIES TO WHICH BELONGING.
ping	Oldenburg
(Territories of Native States in subsidiary alliance with the East India Company)	Sweden
Fernandez—Island	Continental India—British Terri- tories
Margarita (Island of Margarita)	Chili
	Venezuela
	Arabia
K	
Kiel	Denmark
or Theodosia	Russia—Ports within the Black Sea
or Caifa	Syria and Palestine
Ka	New Zealand
Ki	Russia—Northern Ports
Kalamata, or Calamata	Kingdom of Greece
	Sweden
Kallundborg, or Callundborg	Denmark
Kan	Holland
Kan or Carical (Territories of five States in subsidiary alli- ance with the East India Com- pany)	Continental India—British Terri- tories
Kanago	Italy—Austrian Territories
Karwick	Russia—Northern Ports
Karbeck, or Karrebecksminde	Denmark
Kas	Kingdom of Greece
Kas, or Kasco	Russia—Northern Ports
Kaslo (Maina)	Kingdom of Greece
Katwyk, or Catwyk	Holland
Katlo (Europe)	Turkish Dominions
	Ceylon
(White Sea)	Russia—Northern Ports
Kasr (Asia—Black Sea)	Turkish Dominions
Kasries	Kingdom of Greece
Kasbunk	United States of America
Kasoun (Asia—Black Sea)	Turkish Dominions
Kasch	Russia—Ports within the Black Sea
	Continental India—Camboja, &c.
Kas or Cay West (Florida)	United States of America
Kasolm	Russia—Northern Ports
Kasla (Island of Candia)	Turkish Dominions
Kaslon, or Cherson	Russia—Ports within the Black Sea
	Denmark
Kasgöe	Norway
	Russia—Ports within the Black Sea
Kasdra, or Killendria	Turkish Dominions
George's Sound	West Australia
Kasston	{ British West India Islands, viz.— Jamaica
Kasstown	{ Ditto—St. Vincent
Kasdorf	Hanover
Kasnos (Island of Candia)	Turkish Dominions
Kaseminde	Denmark
Kasenhavn, or Copenhagen	„

PORTS.	COUNTRIES TO WHICH BELONGING.
Kjöge	Denmark
Khuleborg	Holland
Klundert	Oldenburg and Kniphausen
Kniphausen	Hanover
Kohlbrandt	Russia--Northern Ports
Kola	Denmark
Kolding, or Colding	Kingdom of Greece
Kolokythi	Sweden
Kongelf	Prussia
Konigsberg	Sweden
Kongsbacka, or Kungsbacka	Holland
Koog	Kingdom of Greece
Koroni, or Motho-Koroni	Denmark
Korsör, or Corsoer	Kingdom of Greece
Korthion (<i>Island of Andro</i>)	Continental India--Siam
Ko-si-chang	Russia--Ports within the Black Sea
Kosloff, or Kazlov	Turkish Dominions
Kovala (<i>Europe</i>)	Russia--Northern Ports
Kouch	Norway
Krageroe	Hanover
Krans	Denmark
Krempe	Eastern Coast of Africa
Kringetty--Island	Holland
Kuinder	Russia--Northern Ports
Kunda	Sweden
Kungsbacka, or Kongabacka	Continental India--British Territories
Kurrachee	Russia--Ports within the Black Sea
Kutlus, or Ghelenchik	Sweden
Kylorm	Continental India--British Territories
Kyouk Phyou	

L

La Calle, or Al Kalah	Algeria
La Ciotat (<i>Mediterranean</i>)	France
La Flor (<i>Gulf of Papagayo--Pacific</i>)	Central America
La Flotte (<i>Isle de Rhé</i>)	France
Lage Zwaluwe	Holland
Lagos	Portugal proper
La Guayra	Venezuela
Laguna (<i>Island of Teneriffe</i>)	Canary Islands
Laguna (<i>Isla del Carmen--Atlantic</i>)	Central America
Laguna de los Terminos (<i>Atlantic</i>)	"
La Hacha (<i>Atlantic</i>)	New Grenada
La Have	Nova Scotia
La Hogue	France
Laholm	Sweden
Lahou	Western Coast of Africa, not particularly designated
Laland--Island	Denmark
La Libertad (<i>Pacific</i>)	Central America
Lamaline	Newfoundland

PORTS.	COUNTRIES TO WHICH BELONGING.
or Cobija	Bolivia
aque—San José de	Peru
eau	France
ona	Sweden
nd—Island	Denmark
t	Sweden
—Island	Denmark
(Iceland)	Iceland and Faroer Islands
ta—Island	France
.	Canary Islands
.	Mexico
.	Newfoundland
, or El Araiche	Morocco
(Bay of Biscay)	Spain
(Europe)	Turkish Dominions
Mediterranean)	France
, or Larnica (<i>Island of</i>)	Turkish Dominions
rus)	
elle	France
.	Hanover
lmas (<i>Island of Grand</i>)	Canary Islands
ary)	
(Bay of Biscay)	Spain
, or Ladikieh	Syria and Palestine
(Asia Minor)	Turkish Dominions
.	Venezuela
ton	Van Diemen's Land
Port	France
n—(<i>Pacific</i>)	Central America
e—Island	New South Wales
.	Norway
.	Tripoli
oy	France
den	Holland
Lehr	Hanover
(Livorno)	Italy—Tuscany
le	France
e, or Havre de Grace	”
.	Norway
s, or Limisso (<i>Island of</i>)	Turkish Dominions
rus)	
hafen	Denmark
—de	Holland
—Island (<i>Europe</i>)	Turkish Dominions
.	Denmark
rin	France
.	Kingdom of Greece
.	Italy—Sardinian Territories
les	France
Island	Philippine Islands
ux	France
.	Russia—Northern Ports
.	Denmark
e	France
or Alicata (<i>Sicily</i>)	Italy—Naples and Sicily
ne	France

PORTS.	COUNTRIES TO WHICH BELONG
Lillesand	Norway
Lima (<i>Inland Port</i>)	Peru
Lincoln—Port	South Australia
Lintin—Island	China
Lisbon (Lisboa)	Portugal proper
Little Bay	Newfoundland
Little Egg Harbour	United States of America
Liverpool	New Brunswick
Liverpool	Nova Scotia
Liungby	Sweden
Llanes (<i>Bay of Biscay</i>)	Spain
Loano	Italy—Sardinian Territories
Loanger	Sweden
Locmariaquer	France
Loderup	Sweden
Lógstór	Denmark
Loheia	Arabia
Lokken	Denmark
Lombok—Island	Islands of Indian Seas, viz. Lom
Lonborg	Denmark
Long Island	United States of America
Longsund	Norway
Lonne	Denmark
L'Orient	France
Lovisa	Russia—Northern Ports
Louga, or Lougia	Turkish Dominions
Louvain	Belgium
Luarca (<i>Bay of Biscay</i>)	Spain
Lubbers	Hanover
Lubec	Hanseatic Towns
Lubec	United States of America
Luc	France
Lucca	Italy—Lucca
Luçon	France
Ludschuk Kaleh	Russia—Ports within the Black
Lühe	Hanover
Lulea	Sweden
Lunenburg	Nova Scotia
Luterine (<i>Sicily</i>)	Italy—Naples and Sicily
Lütjenburg	Denmark
Luzon, or Luçon—Island	Philippine Islands
Lyngen	Denmark
Lynsgoe	Norway
Lysekehl	Sweden

M

Maasluys	Holland
Macao	China
Maceio	Brazil
Machias	United States of America
Macri (<i>Asia</i>)	Turkish Dominions
Madagascar—Island	Madagascar
Madeira—Island	Madeira
Madras	{ Continental India—British T
	tories

PORTS.	COUNTRIES TO WHICH BELONGING.
uadavic	New Brunswick
eno (<i>Naples</i>)	Italy—Naples and Sicily
nam	Sweden
iah, or Afrikeah	Tunis
.	{ Continental India—French Posses-
.	sions
.	{ Continental India—British Terri-
.	tories
—Port (<i>Island of Mi-</i>	{ Spain
<i>rca</i>)	
, or Mani	Kingdom of Greece
um	Holland
ca	{ Continental India—British Terri-
.	tories
a (<i>Mediterranean</i>)	Spain
os—Island	{ Western Coast of Africa, not par-
.	ticularly designated
ay	Canada
nado	Oriental Republic of the Uruguay
in	{ Continental India—British Terri-
.	tories
es, or Mechlin	Belgium
ö	Sweden
(St.)	France
que	Prince Edward Island
—Island	Malta
r	Ceylon
hester	Nova Scotia
ahl	Norway
avee (<i>Territories of Native</i>	{ Continental India—British Terri-
<i>tates in subsidiary alliance</i>	tories
<i>with the East India Com-</i>	
<i>any</i>)	
redonia (<i>Naples</i>)	Italy—Naples and Sicily
alore	{ Continental India—British Terri-
.	tories
lla (<i>Isle of Luzon</i>)	Philippine Islands
ro	Madagascar
anilla (<i>Pacific</i>)	Mexico
anillo	{ Foreign West India Islands, viz.
.	Cuba
na—Island	South Sea Islands
caibo	Venezuela
nham	Brazil
ns	France
tho Campo (<i>Island of Samos</i>)	Turkish Dominions
thonisi (<i>Maina</i>)	Kingdom of Greece
vella, or Marvella (<i>Mediterranean</i>)	{ Spain
.	
lehead	United States of America
garita—Island	Venezuela
ager	Denmark
boe	
egalante—Island	{ Foreign West India Islands, viz.
.	Mariegalante
ensiel	Oldenburg

PORTS.	COUNTRIES TO WHICH BELONGING.
Marionopol, or Marianopoli .	{ Russia—Ports within the Black Sea
Maroin .	{ Brazil
Marquessa--Islands .	{ South Sea Islands
Marsala (<i>Sicily</i>) .	{ Italy—Naples and Sicily
Marseilles (<i>Mediterranean</i>) .	{ France
Marshall .	{ Denmark
Marstrand .	{ Sweden
Martaban .	{ Continental India—British Territories
Martinbo .	{ Portugal proper
Martinique—Island .	{ Foreign West India Islands, <i>via</i> Martinique
Masuah .	{ African Ports on the Red Sea
Masulipatam .	{ Continental India—British Territories
Mata (<i>Mediterranean</i>) .	{ Spain
Matamoros (<i>Gulf of Mexico</i>) .	{ Mexico
Matanzas .	{ Foreign West India Islands, <i>via</i> Cuba
Mataro (<i>Mediterranean</i>) .	{ Spain
Matchian—Island .	{ Islands of Indian Seas, <i>via</i> Matchian
Matchin (<i>Europe—Black Sea</i>) .	{ Turkish Dominions
Matagorda (<i>Texas</i>) .	{ United States of America
Matina (<i>Port of Cartago—Atlantic</i>) .	{ Central America
Maturin .	{ Venezuela
Mayagues .	{ Foreign West India Islands, <i>via</i> Porto Rico
Mayo—Island .	{ Cape Verd Islands
Mayotto—Island .	{ Eastern Coast of Africa
Mazagan .	{ Morocco
Mazatlan (<i>Pacific</i>) .	{ Mexico
Mazara (<i>Sicily</i>) .	{ Italy—Naples and Sicily
Mechlin, or Malines .	{ Belgium
Medea, or Mehediah .	{ Algeria
Medemblik .	{ Holland
Medford .	{ Norway
Medford .	{ United States of America
Mehediah, or Medea .	{ Algeria
Melbourne (<i>Port Philip</i>) .	{ New South Wales
Melillah .	{ Morocco
Meldorf .	{ Denmark
Meliapour, or St. Thomé .	{ Continental India—Portuguese Possessions
Mellacoree—River .	{ Western Coast of Africa, not particularly designated
Memel .	{ Prussia
Mercury—Island .	{ Western Coast of Africa, not particularly designated
Merqui .	{ Continental India—British Territories
Mersyn (<i>Asia Minor</i>) .	{ Turkish Dominions
Messina (<i>Sicily</i>) .	{ Italy—Naples and Sicily
Mesunde, or Musunde .	{ Denmark
Metway—Port .	{ Nova Scotia

PORTS.	COUNTRIES TO WHICH BELONGING.
lones	Peru
lfart	Denmark
eburg	Holland
etown	United States of America
so (<i>Sicily</i>)	Italy—Naples and Sicily
-Island	Kingdom of Greece
nao—Island	Philippine Islands
ro—Island	"
ichi	New Brunswick
ngi	Kingdom of Greece
ane	Hayti
-River	Canada
.	United States of America
nbo (<i>Atlantic</i>)	Mexico
.	Arabia
.	Kingdom of Greece
.	Denmark
lore	Morocco
.	Norway
ta (<i>Naples</i>)	Italy—Naples and Sicily
ido	Peru
up	Denmark
so	Italy—Sardinian Territories
nbasia, or Napoli di Mal-	} Kingdom of Greece
asia (<i>Maina</i>)	
kendam	Holland
poli (<i>Naples</i>)	Italy—Naples and Sicily
ovia (<i>Colony of Liberia</i>)	{ Western Coast of Africa, not parti-
.	
go Bay	{ British West India Islands, viz.
.	
rey (<i>Sea of California—</i>	} Mexico
acific)	
Video	Oriental Republic of the Uruguay
jo (<i>Pacific</i>)	New Grenada
cal	Canada
errat Island	{ British West India Islands, viz.
.	
ra (<i>Territories of Native</i>	} Continental India — British Terri-
es in subsidiary alliance	
the East India Company.	{ Hudson's Bay Company's Settle-
Factory (<i>Hudson's Bay</i>)	
.	{ British West India Islands, viz.
.	
ia (<i>Mediterranean</i>)	Spain
ix	France
, or Moscoe	Turkish Dominions
.	Norway
l Bay	Cape of Good Hope
ghanim	Algeria
.	Sweden
ni, or Motho-koroni	Kingdom of Greece
-Island	Islands of Indian Seas, viz. Motir
(<i>Mediterranean</i>)	Spain

PORTS.	COUNTRIES TO WHICH BELONG
Moulmein	{ Continental India—British Territories
Mowee (<i>Sandwich Islands</i>) . . . . .	. South Sea Islands
Mozambique (<i>Portuguese</i>) . . . . .	. Eastern Coast of Africa
Muhlenborg . . . . .	. Denmark
Mujia (<i>Atlantic</i>) . . . . .	. Spain
Mundaca "
Muntendam . . . . .	. Holland
Munychia (<i>Harbour of Athens</i>) . . . . .	. Kingdom of Greece
Murmagoa	{ Continental India — Portuguese Possessions.
Muros (<i>Atlantic</i>) . . . . .	. Spain
Murviedro (<i>Mediterranean</i>) "
Muscat . . . . .	. Arabia
Musconisi—Island (<i>Asia Minor</i>) . . . . .	. Turkish Dominions
Myconi—Island . . . . .	. Kingdom of Greece
Mysol—Island . . . . .	. Islands of Indian Seas, viz. M
Mytilene—Island (<i>Asia</i>) . . . . .	. Turkish Dominions

N

Nagore	{ Continental India—British Territories
Nakskov, or Narkow . . . . .	. Denmark
Nangasaki (<i>Island of Ximo</i>) . . . . .	. Japanese Islands
Nanning	{ Continental India—British Territories
Nantes . . . . .	. France
Nantucket . . . . .	. United States of America
Naples (Napoli) . . . . .	. Italy—Naples and Sicily
Napoli di Romania, or Nauplia } (<i>Port of Argos</i>) . . . . .	. Kingdom of Greece
Narva . . . . .	. Russia—Northern Ports
Nassau (<i>Island of New Providence</i>) . . . . .	. Bahamas
Natal, or Rio Grande do Norte . . . . .	. Brazil
Natal—Port . . . . .	. Cape of Good Hope
Natchez . . . . .	. United States of America
Navarino . . . . .	. Kingdom of Greece
Navidad—Puerto de la (<i>Pacific</i>) . . . . .	. Mexico
Nauplia, or Napoli di Romania . . . . .	. Kingdom of Greece
Naussa (<i>Island of Paros</i>) "
Naxia, or Naxos—Island "
Nedkalix . . . . .	. Sweden
Negapatam	{ Continental India—British Territories
Negombo . . . . .	. Ceylon
Negropont, or Egripo—Island . . . . .	. Kingdom of Greece
Negros—Island . . . . .	. Philippine Islands
Nelson . . . . .	. New Zealand
Nestved . . . . .	. Denmark
Neszmersyhl . . . . .	. Hanover
Nevis—Island	{ British West India Island Nevis
Neufeld . . . . .	. Hanover
Neufeldt . . . . .	. Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
rlingersyhl	Hanover
us	"
dt	Denmark
dt Godens	Hanover
msterdam	British Guiana, viz. Berbice
rchangel (<i>Island of Sitka</i>)	Russian Settlements in America
.	United States of America
edford	"
ritain	South Sea Islands
rn	United States of America
ryport	"
aledonia	South Sea Islands
arlisle	Canada
tle	United States of America
dinburgh	Nova Scotia
uinea—Island	{ Islands of Indian Seas, viz. New Guinea
ven	United States of America
ebrides	South Sea Islands
eland	"
ondon	United States of America
leans	"
lymouth	New Zealand
rt (<i>Rhode Island</i>)	United States of America
rovidence—Island	{ British West India Islands, viz. Bahamas
.	{ Continental India—British Territories
ork	United States of America
.	Denmark
gua—St. Juan de (<i>Atlantic</i>)	Central America
—Island (<i>Asia</i>)	Turkish Dominions
.	Italy—Sardinian Territories
son—Port	New Zealand
ev, or Nicholaeff	Russia—Ports within the Black Sea
edia, or Ismid (<i>Asia—Sea</i>)	{ Turkish Dominions
<i>Marmora</i>)	{
—Gulf of (<i>Pacific</i>)	Central America
rt	Belgium
Diep	Holland
Schans	"
—Great (<i>Danish</i>)	{ Western Coast of Africa, not particularly designated
—Little	"
.	China
Nios—Island	Kingdom of Greece
—Island	Japanese Islands
oro	United States of America
outiers	France
wyk	Holland
'g	Denmark
.	Hanover
schleuse	Denmark
ney—Island	Hanover
aling	Sweden

PORTS.	COUNTRIES TO WHICH BELONG
Nordstrand—Island	Denmark
Nordvig	"
Norfolk	United States of America
Norköping	Sweden
Norrtegel	"
Nuevitas	{ Foreign West India Islands, Cuba
Nunez—River	{ Western Coast of Africa, not cularly designated
Nyborg	Denmark
Ny Carleby, or New Carleby	Russia—Northern Ports
Nykjöbing in Sjælland	Denmark
Nykjöbing in Falster	"
Nykjöbing in Morso	"
Nyköping	Sweden
Nyland	"
Nystadt	Russia—Northern Ports
Nysted	Denmark

O

Oahu, or Woahoe (<i>Sandwich Islands</i>)	South Sea Islands
Oberndorff	Hanover
Ochlandsbogen	Norway
Ochtum	Oldenburg
Ocracoke	United States of America
Odenlik (<i>Asia Minor</i>)	Turkish Dominions
Odense	Denmark
Odessa	Russia—Ports within the Black Sea
Ofoten	Norway
Oldenburg	Oldenburg
Oldersum	Hanover
Old Harbour	{ British West India Islands, Jamaica
Old Town, or Edgar Town	United States of America
Oleron, or Oloron	France
Omoa (<i>Atlantic</i>)	Central America
Onega	Russia—Northern Ports
Ong-ro	Continental India—Camboja
Onore	" —British Territory
Operniwick or Uppernavick (<i>Davis's Straits</i>)	Greenland and Davis's Strait
Oporto	Portugal proper
Oran, or Wahran	Algeria
Orbye, or Orebye	Denmark
Oregon, or Columbia River — British Forts and Settlements	{ Hudson's Bay Company's Settlements
Öregrund	Sweden
Orinoco—River	Venezuela
Ormuz—Island (<i>under the Dominion of the Imam of Muscat</i>)	Persia
Oröskjöbing	Denmark
Orotava (<i>Island of Teneriffe</i>)	Canary Islands

PORTS.	COUNTRIES TO WHICH BELONGING.
n-a-à-mare (<i>Naples</i>) .	Italy—Naples and Sicily
iano (<i>Europe—Mediterranean</i>)	Turkish Dominions
nd	Belgium
holz	Hanover
rmor	Denmark
rœe—Island	Iceland and Faroer Islands
: Risoer, or East Ries .	Norway
eite, or Tahiti—Island .	South Sea Islands
to (<i>Naples</i>)	Italy—Naples and Sicily
adorff	Hanover
sen	Denmark
opol	Russia—Ports within the Black Sea
hee (<i>Sandwich Islands</i>) .	South Sea Islands
rd	United States of America
va	South Sea Islands
P	
smayo	Peru
ng	Islands of Indian Seas, viz. Sumatra
ran	Continental India—Camboja, &c.
bœuf	France
pol	"
nos (<i>Mediterranean</i>) .	Spain
van—Island	Philippine Islands
nbang	Islands of Indian Seas, viz. Sumatra
mo (<i>Sicily</i>)	Italy—Naples and Sicily
a (<i>Island of Majorca</i>) .	Spain
a—Island	Canary Islands
a (<i>Sicily</i>)	Italy—Naples and Sicily
as — las (<i>Island of Grand</i>	Canary Islands
Canary)	
as—Cape	Western Coast of Africa, not particularly designated
ata (<i>Island of Margarita</i>)	Venezuela
ma (<i>Pacific</i>)	New Grenada
y—Island	Philippine Islands
le Azucar	Chili
ny	Continental India—British Territories
rmor, or Panormos (<i>Island</i>	Kingdom of Greece
of Tino)	
rmor (<i>Sea of Marmora</i>) .	Turkish Dominions
ura	Ceylon
co (<i>Gulf of Mexico</i>) . .	Mexico
gayo—Gulf of (<i>Pacific</i>) .	Central America
ête (<i>Tahiti</i>)	South Sea Islands
nburg	Hanover
a, or New Guinea	Islands of Indian Seas, viz.—New Guinea
do	Chili
ica	Bolivia
.	Brazil
ba	"
naribo (<i>Surinam</i>)	Dutch Guiana
agua	Brazil

PORTS.	COUNTRIES TO WHICH BELONG
Parenzo	Italy—Austrian Territories
Parga (<i>Albania</i>)	Turkish Dominions
Parnahiba	Brazil
Paros—Island	Kingdom of Greece
Parsborough	Nova Scotia
Pasages (<i>Bay of Biscay</i>)	Spain
Pataholm	Sweden
Patmos—Island	Turkish Dominions
Patras	Kingdom of Greece
Patta, or Patte—Island and Port	Eastern Coast of Africa
Patti (<i>Sicily</i>)	Italy—Naples and Sicily
Paulo de Loando (<i>Portuguese</i>)	{ Western Coast of Africa, not ticularly designated
Payta (<i>Port of Piura</i>)	Peru
Paxo—Island	Ionian Island
Pchiate	Russia—Ports within the Black
Pearl River	United States of America
Pedestal Point	{ Western Coast of Africa, not ticularly designated
Pedir	Islands of Indian Seas, viz. Sum
Pekela	Holland
Pelerin—Le	France
Pelew Islands	{ Islands of Indian Seas, viz. Pe Islands
Pellworm—Island	Denmark
Pena Blanca	Chili
Penang, or Prince of Wales } Island	Continental India — British Te tories
Penco (<i>Bay of Concepcion</i>)	Chili
Penderakha (<i>Europe—Black Sea</i>)	Turkish Dominions
Peniche	Portugal proper
Penobscot	United States of America
Pensacola	"
Pernambuco	Brazil
Pernau	Russia—Northern Ports
Perros	France
Persaim, or Bassien	Continental India—Birman Empi
Perth Amboy	United States of America
Pesaro	Italy—Papal Territories
Petersburg	United States of America
Petersburg	Russia—Northern Ports
Pfokis (<i>Asia Minor</i>)	Turkish Dominions
Phalerum (<i>Harbour of Athens</i>)	Kingdom of Greece
Philadelphia	United States of America
Philippeville Stora	Algeria
Phuyen	Continental India—Camboja, &c.
Piba, or Peba	Brazil
Pichidanque	Chili
Pico—Island	Azores
Pictou	Nova Scotia
Pillau	Prussia
Piræus (<i>Port of Athens</i>)	Kingdom of Greece
Pisco	Peru
Pitea, or Pithea	Sweden
Pittston	United States of America
Pittstown (<i>Crooked Island</i>)	{ British West India Islands, viz. Bahamas

PORTS.	COUNTRIES TO WHICH BELONGING.
See <i>Payta</i>	
a	Newfoundland
Asia—(<i>Black Sea</i>)	Denmark
.	Turkish Dominions
.	Sieland, Denmark
th	{ British West India Islands, viz.—
th	Montserrat
de Galle	United States of America
edro	Ceylon
.	Italy—Austrian Territories
.	{ Foreign West India Islands, viz.—
.	Porto Rico
erry	{ Continental India—French Posses-
delgada (<i>Island of St.</i>	sions
hael)	{ Azores
edra (<i>Atlantic</i>)	Spain
bbé.	France
ix	"
da (<i>Territories of Native</i>	{ Continental India—British Terri-
in subsidiary alliance	tories
he East India Company	{
Popoe	Western Coast of Africa, not par-
.	ticularly designated
.	France
Island	Kingdom of Greece
.	France
nd	Norway
elaide	South Australia
tonio	{ British West India Islands, viz —
.	Jamaica
Plat, or Port-a-Plate	Hayti
Prince, or Port Republicain	"
ufort	Cape of Good Hope
rence	Africa—Fernando Po
rymple	Van Diemen's Land
abeth	Cape of Good Hope
Bessin	France
ington (<i>North Australia</i>)	New South Wales
nces	Cape of Good Hope
kson	New South Wales
me, or Port Launay	France
coln	South Australia
is	France
is	Mauritius
hon (<i>Island of Minorca</i>)	Spain
ria	{ British West India Islands, viz.—
.	Jamaica
tway	Nova Scotia
rant	{ British West India Islands, viz.—
.	Jamaica
al	Cape of Good Hope
holson	New Zealand
pain	{ British West India Islands, viz.—
.	Trinidad

PORTS.	COUNTRIES TO WHICH BELONGING.
Port Paix	Hayti
— Philip	New South Wales
— Royal	{ Foreign West India Islands, viz. Martinique
— Republicain, or Port au Prince	Hayti
— Roseway	Nova Scotia
— Stavio (<i>Island of Tino</i>)	Kingdom of Greece
— Vendres (<i>Mediterranean</i>)	France
— Victoria (<i>Hudson's Bay Company</i>)	{ Straits of de Fuca
— Wallace	Nova Scotia
Portendic (<i>French</i>)	{ Western Coast of Africa—not particularly designated
Portimao—Villa Nova do.	Portugal proper
Portissa, or Porticha (<i>Mouth of the Danube</i>)	{ Turkish Dominions
Portland	United States of America
Portland Bay (<i>Port Philip</i>)	New South Wales
Portneuf	Canada
Porto Alegre	Brazil
— Bello (<i>Atlantic</i>)	New Grenada
— Farina	Tunis
— Fino	Italy—Sardinian Territories
— Leone, or Piræus	Kingdom of Greece
— Novo	{ Continental India—British Territories
— Quito	Italy—Austrian Territories
— Rico—Island and Port	{ Foreign West India Islands, viz.— Porto Rico
— Seguro	Brazil
— Venere	Italy—Sardinian Territories
Portsmouth	United States of America
Portudal	{ Western Coast of Africa, not particularly designated
Portugalete (<i>Bay of Biscay</i>)	Spain
Possession Island	{ Western Coast of Africa, not particularly designated
Potrero	Chili
Prampram	{ Western Coast of Africa, not particularly designated
Previsa (<i>Albania</i>)	Turkish Dominions
Prince Edward Island	Prince Edward Island
Prince of Wales Island, or Penang	{ Continental India—British Territories
Prince's Island (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Principe	{ Foreign West India Islands, viz.— Cuba
Procida—Island (<i>Naples</i>)	Italy—Naples and Sicily
Præste, or Prastoe	Denmark
Prospect	United States of America
Providence (<i>Rhode Island</i>)	„
Provincetown	„
Pugwash	Nova Scotia
Puerto, or Punta de Arenas (<i>Gulf of Nicoya—Pacific</i>)	{ Central America

PORTS.	COUNTRIES TO WHICH BELONGING,
Bekum	Hanover
Beni, or Tomarowo	Russia—Ports within the Black Sea
Benky (<i>Asia—Dardanelles</i>)	Turkish Dominions
Bensborg	Denmark
Requejada, or Requexada (<i>Bay of Biscay</i>)	Spain
Bestigouche	New Brunswick
Betimo (<i>Candia</i>)	Turkish Dominions
Revel	Russia—Northern Ports
Rhé—Isle de	France
Rho	Islands of Indian Seas, viz. Bating
Rhode Island	United States of America
Rhodes—Island (<i>Asia</i>)	Turkish Dominions
Rhodosto (<i>Europe—Sea of Marmora</i>)	"
Ribadeo, or Rivadeo (<i>Bay of Biscay</i>)	Spain
Riba de Sella, or Riva de Cella (<i>Bay of Biscay</i>)	"
Ribe, or Ripen	Denmark
Riberac	France
Ribnitz	Mecklenberg
Richibucto	New Brunswick
Richmond	Prince Edward Island
Richmond (<i>Virginia</i>)	United States of America
Richmond—Port (<i>Staten Island</i>)	"
Riga	Russia—Northern Ports
Rimouski	Canada
Ringkjøbing	Denmark
Rio Bueno	British West India Islands, viz. Jamaica
—Caribe	Venezuela
—Colorado (<i>Gulf of California—Pacific</i>)	Mexico
—Doce	Brazil
—Grande e São José do Norte, or Rio Grande do Sul	"
—Grande	Western Coast of Africa, not particularly designated
—Hacha (<i>Atlantic</i>)	New Grenada
—Janeiro, or St. Sebastian	Brazil
—Ligua	Chili
—Nunes	Western Coast of Africa, not particularly designated
Ripen, or Ribe	Denmark
Ritzebüttel (<i>Hamburg</i>)	Hanseatic Towns
Riverhead	United States of America
River Nunes	Western Coast of Africa, not particularly designated
River Orinoco	Venezuela
Rivière du Loup	Canada
Road Harbour	British West India Islands, viz. Tortola
Rochebernard	France
Rochelle—la	"
Rochfort	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Isle	Denmark
Island	"
Isle	"
Isle	Hanover
Isle	Sweden
Is (Mediterranean)	Spain
Is (Mediterranean)	Sweden
Is—Port	Spain
Is	Nova Scotia
Is	France
Is	{ British West India Islands, viz.—
Is	Dominica
Is	Mecklenburg
Is or Rostoff, or Rostow	Russia—Ports within the Black Sea
Isensalm	Northern Ports
Isam	Holland
Is	Italy—Austrian Territories
Is	France
Ising	Denmark
Is—Island	Prussia
Isalde	"
(Europe—Black Sea)	Turkish Dominions
Is	New Zealand
Isersiel, or Rustersiel	Oldenburg
Isberry	{ Continental India—British Terri-
	tories
S	
Is, or Zaandam	Holland
Island	Nova Scotia
Is'Olonne	France
Is	United States of America
Is	{ Continental India—British Terri-
Is	tories
Isaffee	Morocco
Isrbour	United States of America
Is	Portugal proper
Isy—River	Canada
Isr Seyde	Syria and Palestine
Is	Continental India—Camboja, &c.
Isnte—San—Santo, or Santa,	
viz.	
Islero, or Santander (Bay	} Spain
of Biscay)	
Islew's	New Brunswick
Islew's Bay	{ Western Coast of Africa, not par-
	ticularly designated
Isna de Tamaulipas, or	} Mexico
ampico (Gulf of Mexico)	
Isne	Canada
Isn's	New Brunswick
Isn's (Cape Breton)	Nova Scotia, &c.
Isn's	{ British West India Islands, viz.—
	Jamaica
Isonio	Chili

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San—Santo, or Santa, viz.	
Antonia—Island	Cape Verde Islands
Antonio Lizardo—Island (<i>Atlantic</i>)	Mexico
Augustine (<i>Florida</i>)	United States of America
Bartholomew—Island	Foreign West India Islands, viz— St. Bartholomew
Blas (<i>Pacific</i>)	Mexico
Brieux	France
Carlos (<i>Isle of Chiloe</i>)	Chili
Catharina	Brazil
Christopher—Island	British West India Islands, viz— St. Christopher
Croix, or Crus—Island	Foreign West India Islands, viz— St. Croix
Cruz (<i>Teneriffe</i>)	Canary Islands
Cruz, or Agadir	Moreocco
Denis	Bourbon
Diego (<i>California</i>)	Mexico
Domingo—Island	Hayti
Eustatius—Island	Foreign West India Islands, viz— St. Eustatius
Fernando	British West India Islands, viz— Trinidad
Felin (<i>Mediterranean</i>)	Spain
Francisco, or the Yerba Buena, (<i>California—Pa- cific</i>)	Mexico
George—Island	Azores
George Del Mina, or El- mina (<i>Dutch</i>)	Western Coast of Africa, not par- ticularly designated
George, or Gheorghievskoi (<i>Mouth of the Danube</i>)	Russia—Ports within the Black Sea
George—Fort (<i>Madras</i>)	Continental India—British Terri- tories
George's	British West India Islands, viz— Grenada
George's	Do., viz. Bermudas
Germain	France
Gilles	
Helena—Island	St. Helena
Helena Tonnara (<i>Sicily</i>)	Italy—Naples and Sicily
Jago—Island	Cape Verde Islands
Jago de Cuba	Foreign West India Islands, viz— Cuba
Jean d'Acre	Syria and Palestine
Jean de Luz	France
John—Island	Foreign West India Islands, viz— St. John
John's	Newfoundland
John's	New Brunswick
John's	British West India Islands, viz— Antigua
José	Brazil
José de Lambayeque	Peru

PORTS.	COUNTRIES TO WHICH BELONGING.
San—Santo, or Santa,	
(<i>Florida</i>)	United States of America
le Nicaragua (<i>Atlantic</i>)	Central America
e Porto Rico	{ Foreign West India Islands, viz.— Porto Rico
el Norte (<i>Pacific</i>) . . . . .	. Central America
el Sur (<i>Pacific</i>) . . . . .	. . . . .
-Island	{ British West India Islands, viz.— St. Christopher
-Isle and Fort	French Possessions in Senegambia
(<i>Atlantic</i>)	Spain
.	{ British West India Islands, viz.— Jamaica
-Island . . . . .	. Cape Verde Islands
-Island	{ British West India Islands, viz.— St. Lucia
. . . . .	. France
-Island	Azores
-Island (<i>Bay of Con-</i> <i>ion</i>)	{ Chili
.	Hayti
(<i>Florida</i>) . . . . .	. United States of America
(<i>Atlantic</i>)	New Grenada
. . . . .	. France
-Island	{ Foreign West India Islands, viz.— St. Martin
, or Puerto de Santa	
ia (<i>Atlantic</i>)	{ Spain
-Island (<i>River Gam-</i> <i>bia</i>)	{ British Possessions on the River Gambia
(<i>Georgia</i>) . . . . .	. United States of America
-Island and Port	Ionian Islands
el—Island . . . . .	. Azores
. . . . .	. France
e . . . . .	. . . . .
as—Island . . . . .	. Cape Verde Islands
. . . . .	. Bourbon
de Loando (<i>Portu-</i> <i>guese</i>)	{ Western Coast of Africa, not par- ticularly designated
. . . . .	. New Brunswick
.	{ Foreign West India Islands, viz.— Martinique
. . . . .	. Italy—Sardinian Territories
or (<i>Pacific</i>) . . . . .	. Central America
or, or Bahia . . . . .	. Brazil
ian (<i>Bay of Biscay</i>)	Spain
ian, or Rio Janeiro . . . . .	. Brazil
. . . . .	. France
on . . . . .	. New Brunswick
is . . . . .	. Cuba
as—Island (<i>Portuguese</i>)	{ Western Coast of Africa, not par- ticularly designated
as—Island	{ Foreign West India Islands, viz.— —St. Thomas

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San—Santo, or Santa, viz.	
Thomé, or Meliapour	{ Continental India — Portuguese Possessions
Tomas (<i>Honduras—Gulf of Mexico</i>)	{ Central America
Tropez (<i>Mediterranean</i>)	France
Valery en Caux	"
Valery sur Somme	"
Vincent—Island	Cape Verde Islands
Vincent—Island	{ British West India Islands, viz— St. Vincent
Vincent—Port	Chili
Vincente de la Barquera (<i>Bay of Biscay</i>)	{ Spain
Ubes, or Setubal	Portugal proper
Saintes	France
Salabrena (<i>Mediterranean</i>)	Spain
Salado	Buenos Ayres
Salava (<i>Territories of Native States in subsidiary alliance with the East India Company</i>)	{ Continental India—British Territories
Saldanha Bay	Cape of Good Hope
Salem	United States of America
Salerno (<i>Naples</i>)	Italy—Naples and Sicily
Salins	France
Sallee	Morocco
Saloe (<i>Mediterranean</i>)	Spain
Salon (<i>ditto</i>)	"
Salona	Kingdom of Greece
Salonica (<i>Europe—Mediterranean</i>)	Turkish Dominions
Saltdalen, or Salthellen	Norway
Samanco	Peru
Samar—Island	Philippine Islands
Samarang	Islands of Indian Seas, viz. Java
Samos—Island (<i>Asia</i>)	Turkish Dominions
Samsó	Denmark
Samsoun, or Sanson (<i>Asia—Black Sea</i>)	{ Turkish Dominions
San—Names beginning with this prefix, see under " <i>Saint</i> ."	
Sande	Norway
Sanderhoe	Denmark
Sandifjord	Norway
Sandöe—Island	"
Sandoe—Island	Iceland and Faroer Islands
Sadowey	{ Continental India—British Territories
Sandwich Islands	South Sea Islands
Sannesund	Norway
Sannikeda	"
Sanson, or Samsoun (<i>Asia—Black Sea</i>)	{ Turkish Dominions
Sansonate, or Zanzonate (<i>Pacific</i>)	Central America
Santa, or Santo—Names beginning with either of these prefixes, see under " <i>Saint</i> "	

PORTS.	COUNTRIES TO WHICH BELONGING.
a (<i>Bay of Biscay</i>) .	. Spain
ni, or Thera—Island .	. Brazil
ja . . . . .	. Kingdom of Greece
r . . . . .	. Brazil
island . . . . .	. Holland
rg (<i>Sannesund</i>) .	. Channel Islands
t . . . . .	. Turkey
, or Adalia (<i>Asia Minor</i>)	. Norway
a (<i>Atlantic</i>) . . . . .	. Hanover
h . . . . .	. France
h La Mar . . . . .	. Turkish Dominions
ing . . . . .	. France
ova, or Cussandassi (<i>Asia</i>)	. New Granada
oon, or Alexandretta .	. United States of America
ough . . . . .	. British West India Islands, viz.—
—River . . . . .	. Jamaica
to—Island . . . . .	. Italy—Sardinian Territories
g, or Terschelling—Island	. Denmark
ungen, or Scheveling .	. Kingdom of Greece
m . . . . .	. Turkish Dominions
en—Island . . . . .	. Syria and Palestine
rsiel . . . . .	. British West India Islands, viz.—
on . . . . .	. Tobago
(<i>Sicily</i>) . . . . .	. Western Coast of Africa, not particularly designated
island (<i>Asia</i>) . . . . .	. Kingdom of Greece
e . . . . .	. Holland
or Zengh . . . . .	. Norway
Settlements . . . . .	. Denmark
ore . . . . .	. Holland
or Serphos—Island .	. Holland
or Cestos—River .	. Italy—Naples and Sicily
, or St. Ubes . . . . .	. Turkish Dominions
pol . . . . .	. Western Coast of Africa, not particularly designated
(<i>Atlantic</i>) . . . . .	. Italy—Austrian Territories
le Islands . . . . .	. French Possessions in Senegambia
or Saide . . . . .	. Continental India—British Territories
ai . . . . .	. Brazil
ne . . . . .	. Kingdom of Greece
	. Western Coast of Africa, not particularly designated
	. Portugal proper
	. Russia—Ports within the Black Sea
	. Spain
	. Mauritius
	. Syria and Palestine
	. Tunis
	. China
	. New Brunswick
	. Nova Scotia

PORTS.	COUNTRIES TO WHICH BELONGING
Sherbrooke	Nova Scotia
Shershell, or Cherchell	Algeria
Shippegan—Island	New Brunswick
Siculiana (<i>Sicily</i>)	Italy—Naples and Sicily
Sierra Leone	Sierra Leone
Sighajik (<i>Asia Minor</i>)	Turkish Dominions
Sikevi	Russia—Ports within the Black
Silan—Port of Ysamal (<i>Yucatan</i>) — <i>Gulf of Mexico</i>	Mexico
Silivri (<i>Europe—Sea of Marmora</i>)	Turkish Dominions
Simons Town	Cape of Good Hope
Sines	Portugal proper
Singapore	Continental India, &c.—Singapore
Sinigaglia	Italy—Papal Territories
Sinope, or Sinoube (<i>Asia—Black</i> <i>Sea</i>)	Turkish Dominions
Siphanto—Island	Kingdom of Greece
Sisal (<i>Yucatan—Gulf of Mexico</i>)	Mexico
Sitka—Island—or Norfolk Sound (<i>a station of the Russo-American</i> <i>Company</i>)	Russian Settlements in America
Skaga Fiord (<i>Iceland</i>)	Iceland and Faroer Islands
Skagen	Denmark
Skagestrands (<i>Iceland</i>)	Iceland and Faroer Islands
Skelleftea	Sweden
Skive	Denmark
Skjelsker	"
Skönwick	Sweden
Skyro—Island	Kingdom of Greece
Slano	Italy—Austrian Territories
Sleswig	Denmark
Slitö	Sweden
Sluys, or Sluis	Holland
Smyrna (<i>Asia Minor</i>)	Turkish Dominions
Sneeck	Holland
Snowhill	United States of America
Society Islands	South Sea Islands
Söderhamn	Sweden
Söderköping	"
Søby	Denmark
Sofala (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Soggendahl	Norway
Solomon's Islands	South Sea Islands
Sölptitzborg	Sweden
Sønderborg	Denmark
Soon	Norway
Sorrento (<i>Naples</i>)	Italy—Naples and Sicily
Soto la Marina (<i>Gulf of Mexico</i>)	Mexico
Sovde	Norway
Souakim	African Ports on the Red Sea
Soujouk Kaleh	Russia—Ports within the Black
Soukgoum Kaleh, or Sukkam Kaleh	"
Sourabaya	Islands of Indian Seas, viz.—J
Spalatro	Italy—Austrian Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
or Speccia	Italy—Sardinian Territories
—Island	Kingdom of Greece
.	Hanover
ia, or Astypalea—Island } ia)	Turkish Dominions
Island	United States of America
Island	Patagonia on the Atlantic
.	Norway
er	”
l	Holland
.	Denmark
usersiel	Oldenburg
.	Prussia
int	Denmark
lm	Sweden
on	United States of America
.	Prussia
ünde	”
—See <i>Philippeville</i>	
d	Prussia
sersiel	Oldenburg, &c.
—Island	Iceland and Faroer Islands
e—Island	”
ad	Sweden
r Struer	Denmark
jóbing	”
.	”
rg	”
(<i>Bay of Biscay</i>)	Spain
e—Island	Russia—Ports within the Black Sea
hoorn	Iceland and Faroer Islands
.	Denmark
or Soulina, or Soulinskoi } mouth of the Danube)	African Ports on the Red Sea
ra—Island	Russia—Ports within the Black Sea
.	Islands of Indian Sea, viz. Sum- bawa
.	United States of America
all	Sweden
.	Continental India—British Terri- tories
—Colony of	Dutch Guiana
.	Tunis
iver	West Australia
ck	Sweden
g	Russia—Northern Ports
ünde (<i>Out Port of Stettin</i>)	Prussia
(<i>Port Jackson</i>)	New South Wales
(<i>Cape Breton</i>)	Nova Scotia, &c.
.	Norway
land	Denmark
r Simi—Island (<i>Asia</i>)	Turkish Dominions
land and Port	Kingdom of Greece
e (<i>Sicily</i>)	Italy—Naples and Sicily

T.

PORTS.	COUNTRIES TO WHICH BELONGING
Tabasca	Venezuela
Tabasco (<i>Gulf of Mexico</i>)	Mexico
Tacames, or Atacames	Ecuador
Tacna—See <i>Arica</i>	
Tadousac	Canada
Taganrog	Russia—Ports within the Black Sea
Tahiti, or Otaheite—Island	South Sea Islands
Talcahuano (<i>the Port of Concepcion</i>)	Chili
Taling	Denmark
Tamatave	Madagascar
Tamaulipas, or Tampico (<i>Gulf of Mexico</i>)	Mexico
Tampico (<i>Gulf of Mexico</i>)	Mexico
Tangiers	Morocco
Tanque	Chili
Taormina (<i>Sicily</i>)	Italy—Naples and Sicily
Tappahannock	United States of America
Tappanoely	Islands of Indian Seas, viz. <i>Sumatra</i>
Taranto (<i>Naples</i>)	Italy—Naples and Sicily
Tarragona (<i>Mediterranean</i>)	Spain
Tarsus, or Tersous	Turkish Dominions
Tatmagush	Nova Scotia
Tatta	Continental India—British Territories
Tavira, or Tavila	Portugal proper
Tavoy	Continental India—British Territories
Teaki, or Ithaca—Island	Ionian Islands
Tegani (<i>Island of Samos</i>)	Turkish Dominions
Tehuantepee (<i>Pacific</i>)	Mexico
Tellicherry	Continental India—British Territories
Tenedos—Island (<i>Asia</i>)	Turkish Dominions
Teneriffe—Island	Canary Islands
Tennez	Algeria
Terceira—Island	Azores
Tergoes, or Tergouw	Holland
Termini (<i>Sicily</i>)	Italy—Naples and Sicily
Termonde	Belgium
Termunterziel	Holland
Ternate—Island (<i>Dutch</i>)	Islands of Indian Seas, viz. <i>Ternate</i>
Terracina	Italy—Papal Territories
Terra Nova (<i>Sicily</i>)	Do.—Naples and Sicily
Terschelling, or Schelling—Island	Holland
Terveer, or Veere	"
Teste	France
Tettenbullspiecker	Denmark
Tetuan	Morocco
Texel—Island	Holland
Theodosia, or Feodosia	Russia—Ports within the Black Sea

PORTS.	COUNTRIES TO WHICH BELONGING.
mia—Island	Kingdom of Greece
ted	Denmark
en	Holland
naston	United States of America
e Rivers, or Trois Rivières	Canada
re—Island	Islands of Indian Seas, viz.—Tidore
a Vieja	Spain
nel	Hanover
or ⁽¹⁾ —Island	Islands of Indian Seas, viz.—Timor —Portuguese Possessions
	Do. do. Dutch Possessions
, or Tinos—Island	Kingdom of Greece
.	Denmark
go—Island	British West India Islands, viz. Tobago
stedt, or Toedstrand	Denmark
(Atlantic)	New Granada
arowo, or Reni	Russia—Ports within the Black Sea
é (Bay of Concepcion)	Chili
lern	Denmark
oy	Chili
ingen	Denmark
berg	Norway
calma	Chili
fors	Sweden
ko	„
ea	„
ox (Mediterranean)	Spain
ola—Island	British West India Islands, viz. Tortola
oralillo	Chili
osa (Mediterranean)	Spain
a (ditto)	„
anhery	France
on (Mediterranean)	„
etown (Colony of Liberia)	Western Coast of Africa, not particularly designated
quebar	Continental India—British Territories
ani (Sicily)	Italy—Naples and Sicily
.	Do. —Austrian Territories
emunde (Lubec)	Hanseatic Towns
isond, or Trapezound (Asia) —Black Sea)	Turkish Dominions
uir	France
eborg	Sweden
blade—La	France
ort	„
ite	Italy—Austrian Territories
comalee	Ceylon
idad—Island	British West India Islands, viz. Trinidad

Drilli on this Island belongs to the Portuguese—the rest of the
id to the Dutch.

PORTS.	COUNTRIES TO WHICH BELONGING
Trinidad de Cuba	{ Foreign West India Island, viz Cuba
Trinissa (<i>Maina</i>)	Kingdom of Greece
Trinité	France
Trinity	Newfoundland
Tripoli	Syria and Palestine
Tripoli	Tripoli
Troense	Denmark
Trois Pistolles	Canada
Trois Rivières, or Three Rivers	"
Tromsøe	Norway
Trondheim, or Drontheim	"
Tropea (<i>Naples</i>)	Italy—Naples and Sicily
Trosa	Sweden
Trouville	France
Troy—Coast of (<i>Asia Minor</i>)	Turkish Dominions
Truxillo (<i>Atlantic</i>)	Central America
Truxillo in Peru—See <i>Huanchaco</i> .	
Tvedestrand	Norway
Tucacas	Venezuela
Tumaco (<i>Pacific</i>)	New Granada
Tunis	Tunis
Turk's Island	{ British West India Islands Bahamas
Turon, or Hansan	Continental India—Camboja,
Tuspan (<i>Gulf of Mexico</i>)	Mexico
Tutacorin	{ Continental India—British tories
Tutuila (<i>Navigator's Island</i>)	South Sea Islands
Tuzla (<i>Asia Minor</i>)	Turkish Dominions
Twillingate	Newfoundland
Tyre, or Sour	Syria and Palestine

V.

Vaddo	Sweden
Valdivia (<i>Inland Port</i>)	Chili
Valencia (<i>Mediterranean</i>)	Spain
Valery, or St. Valery	France
Valetta—La	Malta
Valparaiso	Chili
Vancouver — Fort (<i>Colombia River</i>)	{ Hudson's Bay Company's ments
Vannes	France
Varde, or Warde	Denmark
Vardoe	Norway
Varel, or Varelersiel	Oldenburg
Varna (<i>Europe—Black Sea</i>)	Turkish Dominions
Vathi (<i>Island of Samos</i>)	"
Vathi (<i>Island of Ithaca</i>)	Ionian Islands
Vedbecke, or Wedbecke	Denmark
Veendam	Holland
Veere, or Terveere	Holland
Vegesack (<i>Bremen</i>)	Hanseatic Towns
Veile, or Weile	Denmark
Vela—La	Venezuela

PORTS.	COUNTRIES TO WHICH BELONGING.
ay	Italy—Austrian Territories
terreanean)	Ceylon
(Atlantic)	Spain
	Mexico
	Holland
	Continental India—British Territories
	Between New Brunswick and Nova Scotia
ère	Canada
	Portugal proper
	Italy—Lucca
	Denmark
	United States of America
	Hong Kong
Fort or Bancoot	Continental India—British Territories
Fort (Cape Coast)	Africa—British Settlements on the Gold Coast
	United States of America
ntic)	Spain
onde	Portugal proper
ia (Atlantic)	Spain
do Portimao	Portugal proper
do Porto	Spain
a (Mediterranean)	Portugal proper
	Spain
a (Bay of Biscay)	Spain
: Binaros (Mediterra-	Continental India—British Territories
	Norway
ny of Biscay)	Spain
n	Holland
a, or Flushing	Spain
pe)	Turkish Dominions
n	Holland
: Vonizza	Kingdom of Greece
rg	Denmark
	Kingdom of Greece
U	
le	Prussia
	Denmark
	Sweden
	Denmark
	Russia—Northern Ports
	Sweden
	Norway

PORTS	COUNTRIES TO WHICH BELONGING
Unich (<i>Asia Minor</i>)	Turkish Dominions
Upolu (<i>Navigator's Islands</i>)	South Sea Islands
Upsala	Sweden
Utrecht	Holland

W.

Wahran, or Oran	Algeria
Waldoboro	United States of America
Wallace	Nova Scotia
Wangeroog	Oldenburg
Warberg	Sweden
Warde, or Varde	Denmark
Wareham	United States of America
Warnemünde (<i>Outport of Rostock</i>)	Mecklenburg
Warren	United States of America
Warverost, or Waverost	Denmark
Wasa	Russia—Northern Ports
Washington (<i>North Carolina</i>)	United States of America
Waterford	Nova Scotia
Wedbecke, or Vedbecke	Denmark
Wedel	"
Weddewarden	Hanover
Weener or Weene	"
Weile, or Veile	Denmark
Welchpool (<i>Island of Campobello</i>)	New Brunswick
Wellington	New Zealand
Wersteras	Sweden
Wesserdeich	Oldenburg
Wester Accummersiel	Hanover
Westernport (<i>Port Philip</i>)	New South Wales
Westerwick	Sweden
Westport	United States of America
Wewelsfleth	Denmark
Whampoa	China
Whornerhafen	Denmark
Whydah (<i>Portuguese</i>)	{ Western Coast of Africa, not par-
	ticularly designated
Wifstawharf	Sweden
Williamstadt	Holland
Williamstown (<i>Port Philip</i>)	New South Wales
Wilmington	United States of America
Windau	Russia—Northern Ports
Windsor	Nova Scotia
Winschoten	Holland
Wisby (<i>Isle of Gothland</i>)	Sweden
Wiscassett	United States of America
Wisch	Hanover
Wischhafen	"
Wismar	Mecklenburg
Woahoe (<i>One of the Sandwich Islands</i>)	{ South Sea Islands
Wohrden	Denmark
Wolgast	Prussia
Wollin	"
Woodstock	New Brunswick

PORTS.	COUNTRIES TO WHICH BELONGING.
n	Holland
gborg, or Vordingborg	Denmark
rveer	Holland
rum	Denmark
ia (<i>Territories of Native</i>)	Continental India—British Terri- tories
s in subsidiary alliance the East India Company)	
, or Viborg	Russia—Northern Ports
	Denmark
	"
X	
or Xabea (<i>Mediterranean</i>)	Foreign W. India Islands, viz. Cuba
-Island	Spain
Island	Japanese Islands
	"
Y	
(<i>Yutacan—Gulf of Mexico</i>)	Mexico
or Jalta	Russia—Ports within the Black Sea
ith	Nova Scotia
Buena, or San Francisco	Mexico
fornia— <i>Pacific</i>)	
	Peru
	United States of America
actory (<i>Hudson's Bay</i>)	Hudson's Bay Company's Settle- ments
vn (<i>Virginia</i>)	
(<i>Golfo dolce—Atlantic</i>)	United States of America
nde	Central America
or Islay (<i>Port of Arequipa</i>)	Holland
	Peru
	Sweden
or Istapa (<i>Port of Gua-</i>	Central America
z)	
Z	
m, or Saardam	Holland
a (<i>Pacific</i>)	Mexico
Island and Port	Ionian Islands
r—Island (<i>under the do-</i>	Eastern Coast of Africa
n of the <i>Imaum of Muscat</i>)	
ite, or Sansonate (<i>Pacific</i>)	Central America
(<i>Atlantic</i>)	New Grenada
	Foreign W. India Islands, viz. Cuba
	Italy—Austrian Territories
	Kingdom of Greece
Kea	"
—Island	Denmark
Island	Philippine Islands
Island of Cyprus)	Turkish Dominions
ee	Holland
a (<i>White Sea</i>)	Russia—Northern Ports
ck	Holland
luis	"
	"
	Continental India—British Terri- tories

FORMS OF ENTRIES.

EXAMPLE I.

Warehousing Warrant.

PORT OF HULL. 5th July, 1847.
In the LION, (British Ship.) J. HURST, @, Hamburg.
CHAS. HARE, Merchant.

A. B. 15 to 25.	Eleven Casks Butter.	To be ware- housed in Hill's Bond- ing Ware- house, No. 21, High- Street.
F. C., Controller.	No. (.)	J. W., Collector.

A. EXAMPLE II.

Warrant for Timber direct from the Ship.
[B. P. Produce.]

PORT OF NEWPORT, 3rd July, 1847.
In the RACER, (British Ship.) R. POWER, @ St. John, N. B.
W. WILLIAMS, & Co., Mer.

Marks and Numbers.	Four hundred pieces of timber, not being Deals, or any other Timber or wood, sawn, split, or otherwise dressed, except hewn, and not other- wise charged with duty, <i>of and from</i> <i>British Possessions</i> , containing 300 loads	Amount of Duty. £. s. d. 15 15 0
R. C., Controller.	No. (.)	E. B., Collector.

(254.) No. of Locker's Order.

EXAMPLE III.

Warrant for Home Consumption for Tea.

AT OF NEWPORT.

2nd July, 1847.

Warehoused 13th May, 1847, by WILLIAM EVANS.

VERN (British Ship).J. Wood, @ Bristol.

W. EVANS, Merchant.

3.		Amount of Duty.
		£. s. d.
	Three Chests Tea, containing two hundred and forty-five pounds net. <i>Originally Warehoused</i> in Bristol by A. Robertson, 12th April, 1847, <i>ex Borderer</i> , (British ship,) <i>Wells</i> , @ <i>Hong-kong</i>	26 15 11
W. Keeper's n. & Folio.		2/76 Cont. of Accounts, Reg. & Folio.
h. B., Collector.		R. C., Controller.
No. (.)		

EXAMPLE IV.

Warrant for Home Consumption for B. P. Rum.

NDON DOCKS. .

ABRAH COMPTON (British ship). J. Compton, @ Jamaica.

RUCK, SON, AND FENWICK.

		£. s. d.
n. & F.	One cask of Rum, containing ninety gallons, and thirty gal- lons of overproof, being Spirits not sweetened, <i>the produce of and imported from a British Possession in America</i> . . .	51 10 0
Gs. O.P. . 90 30	<i>Warehoused by J. Daniel, 20th May, 1847.</i>	
Passed 3rd August, 1847.		
n. G., Collector.		W. W. Controller.
No. (.)		

B.

EXAMPLE V.

Warrant for Home Consumption for Coffee.

[B. P. Produce.]

PORT OF NEWCASTLE.

2nd July, 1847.

Ex JANE WALLACE, (British Ship.) W. ALLAN, @ Calcutta

J. SCOTT, Merchant.

Marks and Numbers.		Amount of Duty.
J. S. 8 to 12	Five bags containing two hundred and fourteen pounds weight of Coffee, <i>of and from a British Possession.</i>	£. s. d. 3 14 11
	Warehoused by T. Green, 12th Jan., 1846. }	

J. S., Controller.

C. S., Collector.

No. (.)

B.

EXAMPLE VI.

Warrant for Goods out of Baggage.

PORT OF RAMSGATE.

22nd July, 1847.

Ex QUEEN OF THE FRENCH, (British Ship.) PAUL, @ Ostend.

CHAS. PAGE.

		£. s. d.
9	Prints and Drawings, single nine	0 0 9
$\frac{8}{12}$	Spirits sweetened, viz.—Cordials . . . eight thirty-two parts of a gallon	0 7 6
	Additional duty thereon	0 0 1
3	Pictures, three, containing five square feet	0 6 0
	Additional duty thereon	0 0 3
	And further for each picture	0 3 0
£. s. d.	Additional duty thereon	0 0 2
1 0 0	Frames for pictures, one . value one pound	0 2 0
	Additional duty thereon	0 0 1
3 10 0	Goods, in part or wholly manufactured, not otherwise charged with duty ⁽¹⁾ . value, three pounds ten shillings	0 7 0
		<hr/> 1 6 10 <hr/>

G. G., Controller.

W. H. B., Collector.

No. (.)

⁽¹⁾ Goods paying duty according to value, require declaration of such value to be made on the warrant.—See Example 7.

EXAMPLE VII.

Warrant for General Goods direct from the Ship.

PORT OF LIVERPOOL.

16th June, 1846.

x WILBERFORCE, (British Ship) J. GREEN, @ New York.
S. SMITH.

S. No. 1		Amount of Duty.		
		£.	s.	d.
	One box, containing one hundred weight and fourteen pounds of Books, in the foreign living languages, being of editions printed in or since 1801	2	19	1
F. 4	One case, containing Perfumery, not otherwise charged, value twenty-five pounds. @ £25	2	10	0
W. 7-8	Two boxes, containing twenty-five pounds of Segars, admitted to entry per B. O. 2nd June, 1846.	11	16	3
	T. O. W. W.	17	5	4
	No. ()			
	I. S. S., of ———, do hereby declare that I am the importer of the goods above mentioned, and that I enter the Perfumery at the value of twenty-five pounds.			
	Witness my hand, this day of S. SMITH.			

EXAMPLE VIII.

Warrant for Home Consumption for Sugar (Foreign).

PORT OF PORT GLASGOW.

20th Aug. 1847.

GRAZIA DI DIOS, (Spanish Ship.) VELOZA, @ Havana.
SIMPSON, FEARNE, and Co.

Wt.	Number.	cwt.	qr.	lb.		£.	s.	d.
†	210 / 240	190	2	16	gross.			
		21	1	17	tare.			
		169	0	27	Thirty-one cases of Sugar, being Muscovado or clayed, not being equal in quality to white clayed, the growth and produce of Cuba	169	4	10
					Warehoused by J. Fitze, 13th Oct. 1846.			

B. C., Controller.

A. B., Collector.

No. ().

B.

EXAMPLE IX.

Warrant for Home Consumption for Sugar.

[B. P. Produce.]

PORT OF GREENOCK.

3rd July, 1847.

Ex SCOTIA, (British Ship.)

J. Campbell, @ DEMERAR.

HASTIE and Co.

Mark.	Number.	Cwt.	qr.	lb.		£.	s.
H.C.	¹ / ₁₀	170	2	16	gross.		
		17	2	0	tare.		
		153	0	16	Ten hogsheads of Muscovado Sugar, not being equal in quality to white clayed, <i>the growth and produce of a British Possession in America</i> , and imported from thence, weighing one hundred and fifty-three hun- dred weight, and sixteen pounds.	107	4
					<i>Warehoused by S. Coleman,</i> 3rd May, 1847.		

F. F., Controller.

W. W., Collector.

No. (.)

B.

EXAMPLE X.

Warrant for Home Consumption for Wine.

PORT OF LYNN.

9th July, 1847.

Warehoused 13th May, 1846, by W. THORNTON.

Ex KINGFISHER (British Ship).

Wood, @ London.

JAMES WEBB, Merchant.

Mark and Number.	Gallons full Contents.	Gallons Ullage Contents.		Amount of Duty.
JW 49	114	112	One Cask of Portugal Wine, containing one hundred and twelve gallons, <i>origi- nally Warehoused at Lon- don, 8th June, 1845, ex Nautilus, (British ship), Wearne, @ Oporto</i>	£. s. 32 6 1

W. K., Pro-Controller.

J. M., Collector.

No. (.)

B.

EXAMPLE XI.

Warrant for Home Consumption for Vatted Rums.

[Of B. P and E. I. Produce.]

WEST-INDIA DOCKS.

Vatted Account (*ex* sundry British ships.)

SCALEY and MAUDE.

		£. s. d.
V. 1377. 1356.	Fourcasks, containing three hundred and ten gallons of Rum; being spirits not sweetened, <i>the produce of, and imported from, a British Possession in America, and of a British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have been fulfilled.</i> Vatted by selves, 3rd February, 1847 . . .	133 0 10
Passed 13th July, 1847.		
T. C., Controller.		T. G., Collector.
No. (.)		

B.

EXAMPLE XII.

Warrant for Home Consumption for Tobacco.

PORT OF BRISTOL.

2nd May, 1847.

Ex YORICK (American ship).

T. Todd, @ Virginia.

GEORGE DAVIS, Merchant.

G. D.		Cwt.	qrs.	lbs.	£.	s.	d.
	No. 14.	12	3	4			
	„ 15.	10	0	26			
	„ 16.	14	1	26			
		<hr/>					
		37	2	0	= 4200 lbs.		
	Three hogsheads, containing four thousand two hundred pounds of unmanufactured Tobacco, <i>the produce of the United States of America</i> ; Warehoused by J. Simson, 20th July, 1845.						
				Duty . .	661	10	0
				Rent . .	0	2	0
					<hr/>		
					661	12	0
M. L.,	Controller.				J. K., Collector.		
	No. (.)						

FORM OF SPECIAL CERTIFICATE.

PORT of _____

This is to certify that *Thomas Edwards* did on the 20th day of March, 1847, enter and pay the duty on *Twenty-nine hundred weight three quarters and three pounds of Clover Seed, the produce of Europe, ex Julie Marie, (Dutch ship @ Rotterdam.)*

And it appearing to the satisfaction of the Honourable the Commissioners of Her Majesty's Customs that *the sum of seven shillings and fivepence was overcharged on the said goods, by the additional five per cent. having been in error imposed thereon;*

They have by their order dated 3rd instant, No. 95, directed the Duty over paid, amounting to *seven shillings and fourpence*, to be allowed by Special Certificate.

J. B., Collector.
E. C., Controller.

Dated at the CUSTOM-HOUSE,
12th August, 1847.

ENDORSEMENT.

£. s. d.

Consolidated Customs.—The duty to be repaid on the goods mentioned on the other side amounts to seven shillings and fourpence 0 7 4

J. B., Collector.
E. C., Controller.

Received 12th August, 1847, of the Honorable £. s. d.
the Commissioners of her Majesty's Customs, by the hands of _____, their Collector at this Port, the above-mentioned sum of seven shillings and fourpence 0 7 4

THOMAS EDWARDS.

THE WATERSIDE PRACTICE OF THE CUSTOMS.

The Master of every merchant vessel, within 24 hours of entry, is bound to *report* his cargo to the Chief Officers of Customs, at the port of arrival, agreeably to Regulation Act, section 7.

After report, proprietors, consignees, or agents enter each their various goods by *prime* or *sight entries*, obtaining thereon, an order from the Registrar addressed to the *Tidewater*, to discharge such portion of cargo into the custody of the *Landing-waiter*, (who by instructions is enjoined to see to their safety,) for examination at some authorized dock, wharf, or legal quay, provided the goods are to be landed; or allow them to be transhipped, or examined on board, if so specified.

Prime entries are of two kinds, *duty paid* and *bonding*; and *free entries* (see page 272) are perfect for the quantities of goods they embrace; but should they not embrace the whole importation, a further free-entry is necessary. Short duty-paid entries, however, (see page 273,) when the goods do not pay by tale, are completed by a *post entry* for the difference; and, when duty is paid in excess, a *draw entry*, or *special certificate* is granted upon which the amount overpaid is returned. In *bonding* or *warehousing entries* (see page 274,) the marks and numbers distinguishing all goods must be correctly stated as upon every other entry; but it is not necessary to state the exact weight, tale, or measure should be there given, save when perfecting a *sight entry*. A general description of the article set forth in the tariff will suffice; its correct rating for duty being subsequently defined upon each of the home consumption warrants when duty is paid, or upon the export cocket, if re-exported.

A *sight entry* (see page, 275) is a *bill of view*, allowing the merchant to previously examine his goods in the presence of proper officers, that he may be enabled to make perfect entry thereof; but it is only granted upon his declaration of inability from lack of sufficient information otherwise so to do. Although usually found convenient, it is not compulsory on the officer to take the official examination at the same time that the merchant takes his.

A *sight* must be perfected within *three days* of the date of examination by *free, duty, or warehousing warrants*, or partially by each. Nevertheless, the superior officers are empowered, upon application in writing, setting forth a sufficient reason to satisfy them that the indulgence is necessary, to grant an extension of time, not exceeding three additional days.

At the legal quays, packages for examination are opened and re-packed by *Customs weighing porters*; but at the several docks the servants of the company, at the expense of the merchant, perform this duty.

Besides these regular modes of entry, the various dock companies are empowered, by their special acts, to pass *imperfect warehousing entries* for, and land all goods unentered by the proprietors within forty-eight hours after the day of report, from vessels in their own docks, under such general description only as is contained in the report, which goods are not liable to seizure for inaccuracy of entry. They must, however, be finally examined carried to account, and perfect entry made, either by the company or the proprietors within one month of the date of landing.

By *dock order*, also, without entry, the dock companies, after seven clear days from the date of report, may land and warehouse all goods uncleared from the ship, under their special acts.

Upon receipt, all warrants are entered by the Registrar, or his clerks, into the official books prepared for the purpose, and destined to contain the officers' examinations, or Customs accounts, raising the charge for duty, &c. Bonding entries exclusively, are entered into *red*, all other descriptions into *blue books*; nevertheless, in the blue books are inserted *short copies*, or abstracts of all warehousing entries and examinations, for the information of the *Jerquer* in checking the returns of the cargo; the red books, when completed, going to the Controllers of warehousing accounts, whence the final order for delivery of these goods issues.

Wholly, or in part, an examination of all goods imported must be made; and in the assessment for duty, the landing practice is, to take weighables at, or as near, a net weight as can conveniently be done, regard being had to the preservation of the goods, and a due dispatch of business.

In weighing, the scale should preponderate on the goods side, excepting in the case of tobacco, when the weight side should incline—1lb. when the weight does not exceed 450lb. and 2lbs. when above that quantity, being deducted from each package for draft.

In taring, however, a standing beam is always received. On completion of the work, all proper deductions having been taken, and the account made up, it should be left in the particular weight or measure by which the article is rated to duty.

Bullion, diamonds, fresh fish of British taking imported in British vessels, and *lobsters*, however taken, being admissible *without report or entry*, their examination is taken in special books for each station, lodged with the Registrar.

Free goods now form the bulk of the country's importations, and for them the landing accounts of wharfingers and dock companies may be taken generally; whilst for such imported in bulk and delivered by craft, the warrant being endorsed by the merchant with his invoice weight or tale; weighing or tallying may be dispensed with, and his account adopted for the official return. Landing officers, however, are enjoined to be as vigilant in their examinations as if the goods were liable to duty, in order to prevent their being fraudulently used as a cloak to pass such as may be chargeable; and the practice is to carefully survey the whole number externally, and provided the general appearance of the package does not give reason to suspect fraud, select at least one in ten for opening, as in other partial examinations. Previous to delivery, it is necessary to call the Landing Surveyor's attention to them, when he notifies his check examinations and inspection in the official book.

The following duty goods are usually weighed net :—

Books,	Straw Platting, with 2 per cent.
Bugles,	allowance for bands,
Metals,	Sausages,
Opium from Turkey, with 2 per	Segars,
cent. allowance for chaff	Tobacco,
adhering thereto,	Vanelloes, &c.
Straw and Chip Hats,	

Cheese from Holland, loose, and Copper Ore are generally weighed in tubs, barrows, or boards that have been previously tared.

An allowance of 5 per cent. for Mops, Paper and Strings beyond the tare for package, is made upon Bugles of Glass.

T A R I N G ,

In cases where goods cannot conveniently be weighed net, the weight of package, all internal wrappers, papers, strings, &c., should be deducted from the gross to produce net weight: this is termed taring. Tares are determined in sundry ways:—by turning out the contents and taking the weight of each package, (Ex. page 281,) which is done by landing-waiters. All other tares, however, are settled and written off in words at length, initialed and dated by Landing Surveyors only.

When packages vary but slightly from each other, it is usual to select a limited number, turn out contents and tare them, striking therefrom an average which is applied to the whole. (See p. 290.)

When packages vary considerably, select a few, together of average gross weight, turn out, tare, and then convert this into a per centage, or per package rate, to be applied as before. (See pages 282 and 286.)

An *allowed tare* is one agreed upon between the Landing Surveyor and the merchant, or his agent, and applied per package, per cent., or by proportionate deduction. (See page 282.)

A *super tare* is a special allowance granted for increase of weight of package, &c. from water imbibed by it in a leaky ship; or, when gross weight regulates the tare, from part of the contents being washed out, as in the case of sugar in casks. (Ex. see page 293.)

A LIST OF GOODS

UPON WHICH THE UNDERMENTIONED

TARES AND ALLOWANCES

ARE USUALLY MADE.

ALMONDS— $\frac{3}{4}$ parts allowed for shells beyond the tare for package.
 ANCHOVIES— $\frac{1}{2}$ part allowed for salt and pickle. Tare for small
 barrels about 15lbs weight, 8lbs each. For double barrels,
 tare 15lbs. each.

BEER, Spruce—in kegs of from 2 to 4 gallons, 1 in 10 is allowed
 for filling up.

BOTTLES of Common Green Glass, viz. :—

	quarts.	pints.	
Champagne Shaped.....	24lbs	15 lbs.	per dozen.
English	19	11	„
Rhenish.....	16	11	„
Claret and Brandy	14	9	„
Geneva, square 8 to 11 gills			
each	20		„
„ 4 to 6 „	14		„

Established per G.O. 13 August, 1842.

BUTTER—

Port.	Kind.	Size of Cask.	Average Wgt. of Five.			Tare ea.
			cwt.	qr.	lb.	lbs.
Haarlingen,	Friezland, Zwoll, and Groningen	$\frac{1}{4}$	5	0	0	18
		$\frac{1}{8}$	2	2	0	10
		$\frac{1}{16}$	1	1	0	8
Hambro, Keil, & Wyborg.	Holstein & Keil,	$\frac{1}{8}$	7	0	0	30
		$\frac{1}{4}$	5	0	0	21
		$\frac{1}{8}$	3	1	10	19
		$\frac{1}{16}$	2	3	0	14
Hambro, Emb- den, & Leer, Rotterdam,	Embden & Leer,	$\frac{1}{8}$	3	0	20	16
		$\frac{1}{16}$	1	2	10	9
		$\frac{1}{4}$	5	0	10	24
	Black Jacks,					
	all round per B. O. 7 May, 1844.					10

N.B. Zwoll Casks from Rotterdam carry the same
 tare as from Haarlingen.

CAPERS—Casks not exceeding 2 cwt. tare $\frac{1}{2}$ part.
From 2 to 5 „ $\frac{1}{4}$ „
Exceeding 5 „ $\frac{1}{2}$ „
CLOVER SEED in Deal Casks .. Rotterdam 8 per cent.
Oak ditto „ 10 „
ESSENTIAL OILS—In Copper Jars, weighing as under:—
About 3 qrs. 24 lbs. ... 19lbs. each.
„ 2 23 ... 14 „
N.B. The foreign tares will generally be found marked thereon.

FIGS—Drums, tare 3lbs.
..... Half ditto..... 2 „
..... Quarter ditto $1\frac{1}{2}$ „
..... Small ditto 1 „
HAMS—Tare for Canvas wrappers, 8 ounces each.
HONEY in jars—Tare $\frac{1}{2}$ part; also 12 lbs. = 1 gallon.
HOPS—Tare about 16 per cent. If kiln-dried 4 per cent.
LIQUORICE JUICE—7 per cent. for leaves (per G. O. 6 June 1837.)
MARBLES AND SLATE PENCILS—About 10 per cent.
OLIVES— $\frac{1}{2}$ part allowed for salt and water.
OPIUM—From Turkey and Egypt, 2 per cent. allowed for chaff.
PHOSPHORUS in Water—The net described weight usually taken.
POTS Melting—10 per cent. for breakage (G. O. 17 Feb., 1844.)
QUININE, when, as usually imported, in ounce bottles—The gross weight is taken and weight of the bottles ascertained. Then to this weight of bottles add as many ounces as you have bottles, and deduct them from the total gross to give the proper Tare for paper, corks, and wax; or,
Half-an-ounce each bottle is written off for paper, corks, and wax, and one ounce net for Quinine, leaving the residue to be charged as bottles of glass.

RAISINS.

	Malaga.	Denia and Smyrna.
In Boxes ..	7	10 lbs. each
$\frac{1}{2}$	4	6 „
$\frac{1}{4}$	2	2 „
$\frac{1}{8}$	1	1 „

—— Smyrna Casks are Tared and averaged, or reduced to a per centage rate.

SILK—Bologna 10 per cent.
Messina 8 „
Turkey, double Tare 7 lbs. ea. bale.
Spanish, thick bags and ropes 7 lbs. ea. bale.
Irregular packages:—

From 100 lbs. to 129	4 lbs. ea. bale.
130	149 5 „
150	179 6 „
180	209 7 „
210	259 8 „
260	309 9 „
310	339 ... 10 „
340	369 ... 11 „

TARES AND ALLOWANCES, continued.

For manufactured Silks only, the following weights are used in Taring. Viz:—Weights of 50, 25, 15, 10, 5, 3, 2, and 1 parts; 100 of such parts being equal to 1 lb. Hence in Taring:—

4 parts give	1 oz.	54 parts give	9 ozs.
10	2	60	10
16	3	66	11
22	4	72	12
29	5	79	13
35	6	85	14
41	7	91	15
47	8	97	16 or 1 lb.

In taring Silk Ribbons, Cartoons of the same size only, and containing a like description of Ribbon, with the same number of pieces in each, shall be tared together. Cartoons selected for taring are to be of average gross weight, and not less than one in ten. (B. M. 13 March, 1844.) And, the selection of all packages and articles of Silk manufactures for taring, is to be made by the landing-surveyor. B. M. 28 Jan., 1843. (Ex. fol. 291.)

COCCADES in jars—Tare $\frac{1}{3}$ part.

SUGAR—*British Plantation Tares.*

—— Hogsheads under 8 cwt. Tare 14 per cent.

cwt.	cwt.	cwt.	qr.	lbs.
8 and under	12	tare allowed	1	0 0
12	15		1	1 12
15	17		1	2 0
17 and upwards			1	3 0

—— *Foreign Tares.*

Havannah Boxes, 52 lbs. each

Bahia 13 per cent.

Brazilian 18 per cent.

—— in Bags a few are selected for an average tare.

AMARINDS in jars—Tare $\frac{1}{3}$ part.

—— in iron-bound kegs $\frac{1}{3}$ to $\frac{1}{2}$ part according to size.

RESURPENTINE—Oil, or Spirits of—Venice jars $\frac{1}{3}$ part.

BERDIGRIS Pods—Tare 1 to 3 lbs. ea.

WALNUTS—A discretionary allowance for husks, to the extent of one half part, granted per B. O. September 4th, 1844.

GOLD AND SILVER PLATE MARKS.

GOLDSMITH'S HALL, } bears { a Leopard's Head, a Lion passant,
LONDON } and a Queen's head.

SHEFFIELD a Crown, and K, 1832.

BIRMINGHAM an Anchor.

NEWCASTLE three Castles (one upon two.)

EXETER a Castle, Thistle, and Queen's head.

FOREIGN AND ENGLISH MEASURES, continued.

German, East Country, and Smyrna auns, divide by 2, and deduct 2 per cent. for English ells.

Russian archines 100 = 60 ells English. (Multiply by 6, cutting off the right-hand figure, and divide by 120 for English ells in great hundreds.)

A Spanish varra is 33 English inches.

A Turkish pike is 27 English inches.

A COMPARISON OF FOREIGN WEIGHTS WITH 100 lbs. ENGLISH.

Antwerp	96·40	Morea	113·49
Amsterdam	91·80	„ Silk	90·79
Barcelona	112·65	„ Okas	37·92
Bologna	125·21	Morocco	98·57
Bordeaux	92·58	Naples	141·30
Bremen	90·92	„ Rottoli	50·87
Bruges	96·40	Portugal	98·80
Calais	88·95	Pillau	92·00
„	107·67	Rostock	88·75
Dantzic	104·15	Rotterdam	91·80
Denmark	90·72	Rouen	87·34
Embden	91·30	Russia	110·85
Gallipoli	100·30	„ or 14½ ozs. ea.	
Hambro	93·57	Sicily	142·77
Koningsberg	96·78	„ Rottoli	57·11
Leghorn	132·17	„ or 28 ozs. ea.	
Lucca	121·84	Trieste	80·92
Lubeck	93·82	Tripoli	89·17
Malta	58·82	Venice	94·80
Memel	109·76	„	149·80
Milan	138·24	Wismar	93·70

A COMPARISON OF FOREIGN MEASURES WITH 100 YARDS ENGLISH.

Austria	117·35	Ells.
Denmark	145·67	Ells.
France and Belgium .	91·43	Metres.
Genoa	36·575	Canne of 10 Palari.
Hambro	159·58	Ells.
Leghorn	153·87	Braccia.
Naples	43·27	Canne of 8 Palari.
Portugal	83·45	Varas.
Prussia	137·10	Ells.
Russia	128·57	Archines.
Spain	107·83	Varas.
Sweden	154·00	Ells.
Turkey	135·21	Pikes.

PRACTICAL EXAMPLES.

A Free Entry.

D. JONES, 21 June, 1847.

300 Barrels of **Pot and Pearl Ashes**.—Free.

R 201
G 500

[45] (*No. of Warrant.*) G.G. 21st June.

(*The entering clerk's name
and date of insertion in
the landing book.*)

St. Katharine's Dock,
24 June, 1847.

C. N.

(*Landing-waiter's name.*)

Ashes—Pot and Pearl—Free.

Exd. J.B. 25 June.
(Landing Sur-
veyor's initials.)

R 201	300 barrels	429	2	16	gross.
G 500		80	1	12	tare at 30 lbs. ea.
		349	1	4	net as per Dock Com- pany's account.

Out of charge note received 25 June.
W. B.

A Free Entry per Bill of Store.

GINWELL BROTHERS, & Co. 6 May, 1847.

9 Bales **Printed Cottons**, being British Goods, returned
as per **Bill of Store** annexed.

(110) G. T. 6th May.

Silk Floor, St. Katherine's
Docks, 7 May,
J. F.

F 43 P 37 ... 9 Bales, each 50 = 450 pieces Printed Cottons
B as per Bill of Store. Delivered.

It is necessary for the landing-waiter to see that the proper declarations required by the Regulation Act are borne on the bill, that the goods in all respects answer the description given, and that they be returned within the period of six years. A record of the Landing Surveyor's satisfaction upon the bill of store must be obtained before delivery.

A Duty Paid Prime Entry.

DULAU & Co.

27 May.

cwt. qrs. lbs.

1 Case ... 2 2 0 **Books** in the Foreign Living Languages,
printed since 1801.

1 2 0 **Books** of Editions since 1801.

0 2 0 „ „ prior to 1801.

20 dozen **Prints** bound,

105 single „

(14)

£15 13 8

G. S. Q. 27th May.

GD—6
Rot. 85 Case.*

Nicholson's Floor,
28 May,
G. T.

cwt. qrs. lbs.

2 3 18 **Books** in the Foreign Living Languages since 1801.

2 2 0 Entered.

0 1 18 to Post.

2 1 4 **Books** of Editions prior to 1801.

0 2 0 Entered.

1 3 4 to Post.

0 3 9 **Books** of Editions since 1801.

1 2 0 Entered.

0 2 19 Over entered—party informed.

20 dozen Bound Prints.
100 Single ditto.
105 Entered.

Posted 5

5 Over—party informed.

29 May.

* It will be observed that this case bears a rotation number. All packages coming to the examination floors at the Legal Quays, Queen's or Baggage Warehouses, have this progressive number to contradi-
stinguish them, and which is affixed by the Locker in charge upon re-
ceipt. They are in the same order entered by him in his floor-charge-
book, and when examined, the full particulars necessary for future
reference, are filled in by the landing-waiter, who, when the duties
have been paid, or the bonding entries passed, writes them out, and
the locker records the exact date of delivery.

A Prime Bonding Entry.

S. MOSES.

19 June.

2 Cases Glass to be Warehoused.

(41)

R. C. 19th June.

S
M 1 Case.
Rot. 141.

Brewer's Quay,
20th June, R. C.

cwt. qrs. lbs.
3 2 3 Net Window Glass of one colour only, not ex-
ceeding 1/2 inch in thickness.

Plates. ft. in. ft. in.
3 each 0 9 x 0 9 = 1 1/2 square feet, painted glass.
2 each 4 3 x 3 9 = 31 1/2 square feet silvered glass, each
plate 14 and not more than 36 sq. ft.

S
M 2 Case.

Rot. 142. White Flint Wine Glasses not Cut.

Tare for five
Straw lbs. all.
H. C. B.
23rd June.
0 1 21 gross.
0 0 5 tare.
0 1 16
or 44lbs. net.

2 1 9 net Wicker Bottles.

Tare eight
lbs. all.
H. C. B.
23rd June.
0 2 6 gross.
0 0 8 tare.
0 1 26 net Fancy Glass.
or 54lbs.

Received in Bond,
S. G. 24th June.

Sight Entries.

NERY.

3 May.

Case of **Pictures**, further particulars unknown.

(14)

Deposit £5.
W. R. 4th May.

se.

Custom-house Quay,
5 May.
J. H.

Pictures—Square.

No.		ft.	in.		ft.	in.		ft.
7	✓ ...	2	6	×	1	3	=	21 $\frac{1}{2}$
1	...	17	4	×	2	6	=	43 $\frac{1}{2}$
3	...	6	8	×	14	6	=	290
<hr/>								<hr/>
11								355 $\frac{1}{2}$

Pictures—Oval.

No.		ft.	in.		ft.	in.		
5	...	9	6	×	6	3	=	233 $\frac{2}{3}$
1	...	4	0	×	2	8	=	8 $\frac{1}{3}$
<hr/>								<hr/>
6								242 $\frac{2}{3}$
<hr/>								<hr/>

..... 17 pictures.

597 $\frac{1}{3}$ sq. ft.

9 Frames at Value.

113*

th May.

5 May.

ference at the foot is to the number and date of the Duty
y which the sight has been perfected. The Landing Sur-
roval of the value given for the frames should be certified by
warrant.

e duty paid goods at value, his approval is notified in the
ok, because the warrant does not necessarily accompany it.

SIGHT ENTRIES, continued.

The contents are calculated by cross multiplication, thus,

∴ Pictures—square :

$$\begin{array}{r}
 \text{ft. in.} \\
 2 \quad 6 \text{ length.} \\
 1 \quad 3 \text{ breadth.} \\
 \hline
 2 \quad 6 \\
 \quad 7 \quad 6 \\
 \hline
 3 \quad 1 \quad 6 \\
 \qquad \qquad 7 \text{ No. of Pictures.} \\
 \hline
 21 \quad 10 \quad 6 \text{ or } 21\frac{1}{2}
 \end{array}$$

Pictures—Oval.

$$\begin{array}{r}
 \text{ft. in.} \qquad \text{in.} \\
 \text{Length } 9 \quad 6 = 114 \\
 \text{Breadth } 6 \quad 3 = 75 \\
 \hline
 570 \\
 798 \\
 \hline
 1368 \\
 \hline
 183 \text{) } 8550 \text{ (} 46\frac{2}{12} \times 5 = 233\frac{1}{3} \\
 8418 \\
 \hline
 132 \\
 183 = \frac{9}{12}
 \end{array}$$

Inches in an Oval foot 183)

3 R. B. fo. 2.

Sight.

G. W. TINKLER.

21 May.

2 Cases **Millinery** &c. further particulars unknown.

(49)

Deposit £50.

S. & E. 9

H. B. 21th May

10

Custom-house Quay,

22 May.

R. S.

S. & E. 9

Rot. 410.

Case, containing 7 Parcels.

T ENTRIES, continued.

toons.

3	17 collars, 6 ditto, 5 Cap pieces, 14 Habits, 12 Chemisettes, 27 ells Brussels Lace,	}	All being Needlework at Value.
---	---	---	--------------------------------------

Parcel.

1 ... 41...35...18...7...15...41	= 157 metres.
6 pieces 157 metres	} Pillow Lace at Value.
18 Veils	

toons.

2 ...	2 doz. pairs Stays—Goods manufactured at value.
1 ...	2lbs. 4oz. Straw Hats.

& E. 10.

External 2 4 × 2 1 × 1 7

Case.

Rot. 409.

Internal 2	3 × 2	0 × 1	6
= 6½ feet.			

10 Silk Bonnets.

16 Silk Caps and Turbans. } Millinery of Silk.

Certified, R. A. C. 22nd May.

Bonded
24–26 May.

his examination, taken in the Blue Book, is transferred to the one, indicated by the reference at the top of the entry; the is are then entered in the Locker's Book, and his receipt at the foot of the account in the Red Book.

1 R. B. fo. 3.

Sight.

ORMAN.

24 July.

1 Case **Merchandise**, further particulars unknown.

sit £10.

(13)

H. M. 24th July.

N.

Galley Floor,
25 July,
J. H.

N. Case, containing 5 packages.

506.

ions.

Dressed Feathers at Value.

(In part D.Pd. 6–26 July.)

als.

6 dozen Lip Salve,	} Perfumery at Value.
3 „ Bandoline,	
1 „ Sachets,	
3lbs. Hard Soap.	

Certified C. H. P. 25th July.

(Bonded in
full.
7–26 July.)

GENERAL EXAMPLES.

2 B.B. fo. 8.

AYLWIN & Co.

2nd Nov.

15 Barrels }
5 kegs } **Anchovies** to be warehoused.
(17)

A $\frac{1}{20}$

R. D. 28th November.

Fresh Wharf,
28 Nov.
C.D.C.

ANCHOVIES.

	Bria.	cwts.	qrs.	lbs.
A	5	1	2	0
	5	1	2	16
	5	1	2	9
	—	—	—	—
	15	4	2	25
	kegs.			
	5		3	27
		—	—	—
		5	2	24
		60		
		80		
		—	—	—
		or 640 lbs. gross		
		270 lbs. tare		
		—	—	—
		370		
		123 lbs. for salt and pickle.		
		—	—	—
		247 lbs. net.		
		Recd. under lock.		
		D.J.		

Tare for barrels fifteen pounds ea; for kegs nine pounds ea; and one-third alls for salt and pickle.
J.O. 28th November.

The reference at the top is to the number and folio of the Blue Book, in which the short copy of this entry (for jerquing) may be found.

red weights, quarters and pounds, are reduced to pounds, in the foregoing example, by multiplying the hundred by 12, carrying the product two places of the figures to the end, then placing the quarters and pounds in pounds underneath and adding the three lines of figures together.

2. *B.B. fo. 3.*

ALO,

27 Nov.

cons **Almonds**, not Jordan nor Bitter, in the Shells.
to be warehoused.

(19) J.C. 27th November.

London Docks, 27th November.

C.C.

SWEET ALMONDS, not Jordan.

	Serons	cwts.	qrs.	lbs.	
A	1	.....	1	0	13
S	2	.....	1	1	2
	3	.....	1	0	25
	4	.....	1	1	13
	5	.....	1	1	10
	5		6	1	7 gross.
				1	12 tare.
			5	3	23
			3	3	25 allowance for shells.
			1	3	26 net.

Warehoused at No. 2.

R.B.

Beer—Spruce.

anded.

allowed for filling up.

ea. 1 gallon = 45 or 1 barrel 13 gallons for duty.

The barrel is computed at 32 gallons, as directed by G.O. 1842.

LA HOCQUE & Co.

1 May.

2 Trunks 1½ doz. Men's Boots.3 " **Women's Shoes** trimmed.2 " **Women's Boots**, not trimmed.

½ " " trimmed with Fur.

2 doz. **Girls' Boots**, not exceeding 7 in. in length.10 " **Boot fronts**, exceeding 9 in. in height.

10 " " not exceeding 9 in. in height.

(51)

£11 3s. 7d.

J.S. 1st May, 1847.

Coxe's Quay,

2 May,

G. C., L.W.

La Hocque

Rot. 9

Trunk 29 parcels.

	Re-exd. Rot. 9, H.C.B. May 2. (Land. Surveyor.)	parcels.	pairs.	
		10 each	2 =	..... 1 ½ doz. pairs Men's boots.
		3 "	6 =	18
		2 "	4 =	8
		3 "	3 =	9
		1 "	1 =	1—36 = 3 doz. pairs Women's Shoes,
		4 "	3 =	12 trimmed.
		6 "	2 =	12—24 = 2 doz. pairs ditto, not trimmed.

La Hocque

Rot. 10.

trunk containing 53 parcels.

	parcels.	pairs.	
	5 each	1 =	½ doz. pairs Women's Boots, trim ^d
	8 "	3 =	24 = 2 Girls' Boots, not exceeding 7 in ^d in length.
	20 "	6 =	120 = 10 " Boot Fronts, exceeding 9 in ^d
	20 "	6 =	120 = 10 " " not exceeding 9 in ^d

Delivered as entered.

A Cable.

Experiment has proved that a Rope 2 inches in circumference and 120 fathoms in length, will weigh 1 cwt.

Then, by squaring the circumference in inches and multiplying the product by the length in fathoms we get 480. Hence 480 becomes a general divisor for cwts.

Calculate the weight of a Cable 52 fathoms in length by 7 inches in circumference?

$$\frac{7 \times 7 \times 52}{480} = \frac{637}{120} \text{ Cwts. grs. lbs.} \text{ or } 5 \text{ } 1 \text{ } 6$$

Corks.

Corks ready made.

ga. cwt. qrs. lbs.

..... 1 0 6

or 118 lbs. gross.

4 lbs. tare.

114 net.

Tare ten lbs. ea.
G. D. 6 May.

Corks for rounding.

Baga. cwt. qrs. lbs.

4 3 2 5 gross.

1 12 tare.

3 0 21 net.

Cambrics.

CG

‡‡ 904 Bale containing A to C.

Rot. 94.

boxes.	pieces.	inches.	inches.	sq. inches.
A	22 each	254	$\times 29\frac{1}{2}$	= 164,846
	4 „	260	$\times 30$	= 31,200
B	10 „	220	$\times 24$	= 52,800
C	30 „	190	$\times 22$	= 125,400

66

374,246 or $41\frac{3}{4}$ pieces of

Cambrics, each piece not exceeding 8 yards in length, nor $\frac{7}{8}$ rd in width.

vination. When the boxes have been opened, assort each according to their relative dimensions, and measure one or more from each separate parcel thus: Take the folds; and, the length of an average one to half-an-inch, multiply the by the number, adding in such odd measure as may be for the length of the piece. Then, taking the width to half-an-inch, multiply the length by the breadth, and this product by number of pieces for the content of that parcel. Proceed in like manner with the others, and divide the total sum by 9072 (the number of square inches in a duty piece) for pieces; and the remainder by 1134 for eighths, as set forth above.

Cassia Lignea.

	Boxes.	cwt.	qrs.	lbs.	lbs.
B	1	0	2	27	— 16
C	2	0	2	22	— 15
	3	0	2	23	— 16
	4	0	2	20	— 16
	4 =	2	3	8	63
					or 316 lbs gross.
					63 „ tare.
					253 „ net.

Cinnamon.

Tare and } Six pounds ea allowed.
Re-tare } A.S. 4th May.

Bales.	cwt.	qrs.	lbs.	Re-weight.	cwt.	qrs.	lbs.
1	0	2	17	0	2	16	
2	0	2	15	0	2	14	
3	0	2	16	0	2	16	
<u>3</u>	<u>1</u>	<u>3</u>	<u>20</u>	<u>1</u>	<u>3</u>	<u>18</u>	
			or 216 lbs. gross.			or 214 lbs. gross.	
			18 „ tare 6 lbs. ea.			18 „ re-tare.	
			<u>198 „ net.</u>			<u>196 „ net.</u>	
						2 „ loss on re-	
						<u>198</u>	

Currants and Raisins.

5 Butts, }
3 Carroteels, } **Currants.**
10 Boxes **Raisins.**

CURRENTS.

Currants tared : Butts
eighteen per cent. Car-
roteels seventeen per
cent. A.S. 4th May.

Butts.	cwts.	qrs.	lbs.	
Æ — 1	17	2	9	tare.
2	18	2	14	
3	19	3	0	tare.
4	20	1	0	
5	16	3	26	
<u>5</u> =	<u>93</u>	<u>0</u>	<u>21</u>	gross.
	14	3	25	tare 18 per cent.
	<u>78</u>	<u>0</u>	<u>24</u>	net.

Carroteels.	cwt.	qrs.	lbs.	
G — 1	7	2	19	
2	6	3	21	
3	7	0	14	tare.
<u>3</u> =	<u>21</u>	<u>2</u>	<u>26</u>	gross.
	3	1	6	tare 17 per cent.
	<u>18</u>	<u>1</u>	<u>20</u>	net.
Total				96 2 16

FRANTS AND RAISINS, continued.

RAISINS.

4h May.

	Boxes.	cwt.	qrs.	lbs.	
R —	5	2	1	24	
	5	2	2	1	
	10	4	3	25	gross.
		0	2	4	tare at 6lbs. each.
		4	1	21	net.

to determine a *per centage tare*. One or more casks, of various weights, are selected, turned out and tared; and this tare, in proportion to its gross weight, is reduced to a per centage on the total gross, thus:—Reduce the gross weight of the selected tarers into pounds, as also the tare of their packages, then multiply the pounds tare by 112, and divide the product by the gross pounds, the quotient will be the per centage tare required. Thus numbers 1 & 3 are the selected butts, and number 3 the carroteel.

Butts.	cwt.	qrs.	lbs.		cwt.	qrs.	lbs.
1	17	2	9	tared	2	0	5
3	19	3	0	„	3	3	20
	37	1	9		5	3	25
	444				60		
	37				109		
Then as 4181				:	669		:
					112		:
					1338		
					669		
					669		
					4181)74928(17 ³⁸⁵¹		or 10 per cent.
					4181		
					33118		
					29267		
					3851		
					— = 1		
					4181		

CURRANTS AND RAISINS, continued.

Gross.			Tare.		
Carroteels.	cwt.	qrs. lbs.	cwt.	qrs. lbs.	
3	7	0 14	1	0 10	
	84		12		
	14		10		
	<hr/>		<hr/>		
As	798	:	122	::	112
			112		
			<hr/>		
			244		
			122		
			122		
			<hr/>		
			798)13664(17 $\frac{28}{100}$		or 17 per cent.
			798		
			<hr/>		
			5684		
			5586		
			<hr/>		
			98		

To estimate a per centage tare upon the cwt.—Multiply the cwt. by the given per centage, which gives the tare in lbs. for that portion of the gross weight. Reduce the qrs. and lbs. to lbs. multiply as before, and divide by 112, adding the result to the former amount for the full tare. Or, multiply the cwts. as above directed, and for the qrs. and lbs. take aliquot parts.

Thus 18 per cent. on			cwt.	qrs.	lbs.				cwt.	qrs.	lbs.
			93	0	21				93	0	21
			18		18				18		
			<hr/>						<hr/>		
			744		168				744		
			93		21				93		
			<hr/>						<hr/>		
			1674	112)	378(3				1674		
For the 21lbs. add			3		42				21		
			<hr/>						18		
			(4)	1677					<hr/>		
28 {			(7)	419	1				1677 $\frac{1}{2}$	=	cwt. qrs. lbs.
			<hr/>								
			4)	59	6						
			<hr/>								
			14	3	25						

N.B. The per centage tare on the 100lbs. is worked after a similar manner—Multiply the total pounds by the rate, and cut off two right-hand figures, the remainder will be the tare sought. In all cases of taring, where the remainder amounts to one-half, the next greater number must be taken; for less than one-half the fraction is discarded.

SKIN & WHITE.

3 May.

50 Cases Eggs 580 Gt. Hundred.

(13)

£25 7 6

(Endorsement)

: V

35 at 12 $\frac{3}{4}$ 446 $\frac{1}{4}$

10 „ 10 100

5 „ 6 $\frac{3}{4}$ 33 $\frac{3}{4}$

580

R. R.
4th May.Nicholson's Wharf,
4 May, G. L.

PARTIAL EXAMINATION.

: V Cases Eggs tallied at 20.

 = 13 0

 21 odd. = 10 21

 17 odd. = 5 117

Say 50 Cases, 580 Gt. Hundred, as per endorsement.
livered.

n tallying, either tale the case entirely out into baskets, or
e a mid-layer and multiply that quantity by the number of
ers.

Eau de Cologne.

Flasks Eau de Cologne, (30 of such not exceeding 1 gallon.)

Hats.

2 $\frac{1}{2}$ doz. Bast Hats, not exceeding 22 inches in diameter.

59 Felt Hats.

24 Hats of Silk and other materials.

3lbs. 4oz. Straw Hats and Bonnets.

1lb. 8oz. Chip Hats.

Isinglass.

	Cask.	cwt. qrs. lbs.			Taring (at back of book)		
					cwt. qrs. lbs.		
Tare upon casks above 5 cwt., eighty-four pounds each; upon casks under 5 cwt., seventy pounds each. R. A. C. 6th April.	J1	7	1	19	J2	6	3 25
	2	6	3	25 tare.	6	4	2 9
	3	4	1	18			
	4	4	3	7			
	5	6	3	20			
	6	4	2	9 tare,			
	6 =	35	0	9 gross.			
			4	0 14 tare.			
		30	8	23 net.			

R. A. C. 6th

Leaf Metal.

Parcels.	Packets.	Books.	Leaves.	
15 each	12 each	12 each	21	= 181 $\frac{11}{16}$ packets of 250 for duty.

Marble—Rough Blocks—Free.

No.	1	2	ft.	in.	ft.	in.	ft.	in.	
	14	6	×	2	9	×	3	0	= 119 7
	10	0	×	1	6	×	1	3	= 18 9
									138 $\frac{1}{16}$ cul

Sculptured.

Tare one fourth part all—J. B. 6th May.	Cases	cwt. qrs. lbs.		
	2	2	2	4 gross.
		0	2	15 tare.
		1	3	17 net.

Oranges and Lemons.

3 Chests measured each			ft.	in.	in.
Length	3	6	=	42	
Breadth	1	6	=	20	
Depth, exclusive of the Cone	1	0			
Cone 9 in.— $\frac{1}{2}$ =	0	3			
					= 15

Then $42 \times 20 \times 15 = 12,600$ cubic inches each;
3 Chests, Oranges and Lemons, over 7,300 cubic inches,
exceeding 14,000.

Otto of Roses.

1 the assessment of Otto of Roses, to determine the tare, col-
the Turkish gross and tare in drachms, and with the English
s weight say, by proportion :
s the Turkish gross is to the Turkish tare, so is the English
s to the English tare.

		Turkish.	English.		
Bottles.		Drachms.	cwt.	qrs.	lbs.
So if 211 weigh gross		11,450	0	2 14	or 70 gross.
		tare 5,463			33 tare.
					—
					37 net.

as 11,450 : 5463 :: 70 : 33⁴⁵⁶⁰₁₁₄₅₀, or 33 lbs.
37lbs. Otto of Roses in 33 lbs. cut Flint Glass Bottles for duty.

Paper—Stained.

Pieces.	ft.	in.		ft.	in.	sq. ft.
15	45	6	×	2	3	= 1535.7
10	40	8	×	1	6	= 610.0
						—
						9)2145.7
						—

238.4 or 238sq. yards for duty.
B. Carpets are returned in a similar manner, paying duty at
value, and being estimated by the square yard.

Quinine (Sulphate of) See *Taring*, p. 268.

		Bottles	cwt. qrs. lbs.	
		200	0	1 16
			lbs.	oz.
			or 44	= 704 gross.
				104 tare for paper, &c.
				—
				600
				400 „ bottles.
				—
				200 net.

In 25lbs. White Flint Glass Bottles not cut nor ornamented.

Seeds.

Carrot Seed.

Bag.	cwt.	qrs.	lbs.
1	0	1	3 gross.
	0	0	1 tare.
			—
			0 1 2 net.

SEEDS, continued.

Caraway Seed.

Bags.	cwt.	qrs.	lbs.	
2	0	3	5	gross.
	0	0	4	tare.
	0	3	1	net.

Canary Seed.

4 Bags each $2\frac{1}{2}$ bushels = 10 bushels.

Silks.

Before packages containing Silk Goods or Leather Gloves are opened, the landing-waiter takes the external dimensions. After being opened, the number of parcels they contain, and the internal dimensions and content are booked. With Silks, he assort the goods for their several rates of duty, weighing such as pay by weight, and classifying for convenient estimate, such as pay at value. The Landing Surveyor, having satisfied himself with the account taken, selects cartoons, papers, &c. for taring, marking each as he proceeds. Ribbons upon hollow blocks, pasteboards, &c. are chosen without reference to average weights, but those on solid wooden blocks are specially treated, thus: A cartoon of average weight in each size is found and the ribbons turned out, and weighed, and a proportionate number of average weight selected for stripping, the blocks being duly marked. The tares of blocks and of cartoons are separately taken, at the back of the book, and the accounts made up as shown below—decimal weights of 100 parts to the lb. being used, as previously stated.

Sight Entry.

C. WILKINSON.

17 June.

2 Cases **Silk Manufactures.**1 „ **Gloves &c.**, further particulars unknown.

(17)

Deposit £150

M.D. & Co. 501
 508

D. St. Q. 18th June.

Galley Floor,
 19 June, F. F.

M.D. & Co. 501] -
 Cas

External 4 9 × 3 2 × 1 4

Rot. 175.
 Containing 85 packages.

Internal 4 8 × 3 0 × 1 2
 Content 16 $\frac{1}{2}$ ft.

Ribbons.

Plain Silk of more than one colour—(solid blocks).

lbs.	cwt.	qrs.	lbs.	oz.
.....	0	2	14	8
			or 70	8 gross.
			22	14 tare.
			47	10 net.

Tare twenty
two lbs. four-
teen oz.
H. C. B.
20th June.

Figured Gauze—(wooden cylinders).

	qrs.	lbs.	oz.
and 11 pieces } ...	2	6	5
} or	62	5	gross.
	13	7	tare.
	48	14	net.

Tare thir-
teen lbs. se-
ven oz.
H. C. B.
20th June.

Plain Velvet—(bands).

lbs.	cwt.	qrs.	lbs.	oz.
.....	0	1	5	9
			or 33	9 gross.
			4	10 tare.
			28	15 net.

Tare four
lbs. ten oz.
H. C. B.
20th June.

Plain Velvet—(broad).

lbs.	Pieces.	cwt.	qrs.	lbs.	ozs.
.....	30	.....	0	1	16 4
				or 44	4 gross.
				0	2 tare.
				44	2 net.

Tare for
Tickets, two
oz.
H. C. B.
20th June.

Plain Crape—(broad).

lbs.	Pieces.	lbs.	oz.
.....	42	26	4 net.

Artificial Flowers at Value.

No., 502
Case.
No.
g 32 packages.

$$\begin{array}{r}
 \text{Exterior } 3 \quad 2 \times 2 \quad 1 \times 0 \quad 10 \\
 \text{Interior } 3 \quad 0 \times 2 \quad 0 \times 0 \quad 9 \\
 \hline
 = 4\frac{1}{2} \text{ ft.}
 \end{array}$$

RIBBONS, continued.

Plain Satin Ribbon, of one colour only—(bands).

Cartoons.	cwt.	qrs.	lbs.	oz.
20	1	0	21	0
or 133 0 gross.				
7 15 tare.				
<hr/>				
125 1 net.				

Tare seven pounds.
fifteen oz.
H. C. B.
20 June.

Mixed Gauze—less than one-half—(pasteboard and strips.)

Cartoons.	lbs.	oz.
6	25	8 gross.
8 3 tare.		
<hr/>		
17 5		

Tare eight pound,
three oz.
H. C. B.
20 June.

Parcels.	3	4 Mantles, 7 Veils, 16 Reticules,	} Silk Manufactures at Value.
Cartoon.	1	6 doz. Mitts,	
1	4 „	Gloves,	
1	3lbs. 5oz.	net, <i>Fancy Silk Net.</i>	

M. D. & Co., 503.

External 2 5 × 1 8 × 1 2

Case.

Rot. 174.

Internal 2 4 × 1 6 × 1 0

Containing 40 cartoons 5 parcels.

= 3½ ft.

Parcels.	lbs.	oz.
5	18	9 net, <i>Plush for Hats.</i>

Leather Gloves.

Cartoons.	Dozen.	Habits.	Women's.	Men's.
15 each.	6 =	90		
7 „	4 =	28		
3 „	3 =	9		
7 „	2 =	0	14	
1 „	1 =	0	1	
7 „	6 =	0	0	35
<hr/>				
127			15	35

Duty Paid,
114, 20 May.

Certified, R. A. C. 19th June,

TARING.

Plain Silk—solid.

D & Co. 501 Case.

Cartoons.

$$1/8 \dots\dots\dots 62 \text{ (weight of cartoon.)}$$

pieces. parts.

$$3/12 \quad 56 \times 4 = 224 \text{ (do. internal blocks.)}$$

$$\begin{array}{r} \text{(Total of ea.) } 286 \times 8 = 2288 \\ \text{cartoon.} \end{array}$$

or 22 lbs. 14oz.

H.C.B.
June 20.*Figured Gauze.—(Cylinders.)*

$$1/5 \dots\dots\dots 65$$

$$3/24 \quad 12 \times 8 = 96$$

$$\begin{array}{r} 161 \dots\dots 805 \end{array}$$

$$1/4 \dots\dots\dots 64$$

$$4/16 \quad 15 \times 4 = 60$$

$$\begin{array}{r} 124 \dots\dots 496 \end{array}$$

$$11 \dots\dots\dots 41$$

13.42

or 13 lbs. 7oz.

H.C.B.
June 20.*Plain Velvet—bands.*

$$3/15 \dots\dots 43 + 4 \text{ parts for bands} = 47 = 235$$

$$1/5 \dots\dots 41 + 4 \quad \text{,,} \quad = 45 = 225$$

$$\begin{array}{r} 4.60 \end{array}$$
or 4 lbs. 10 oz. H.C.B.
June 20.

D. & Co. 502 Case.

Cartoons.

Plain Satin Ribbons—bands.

$$3/12 \dots\dots 105 + 12 = 117 \dots\dots 468$$

$$1/5 \dots\dots 40 + 4 = 44 \dots\dots 220$$

$$1/3 \dots\dots 31 + 4 = 35 \dots\dots 105$$

$$\begin{array}{r} 7.93 \end{array}$$

or 7 lbs. 15 oz.

H.C.B.
June 20.

RIBBONS, continued.

Mixed Gauze—pasteboard and strips.

	Cartoons.		pieces.	
4	1/6	.....	64	
		3/24	9 × 8 =	72
				<hr/>
			136	8·16
			or 8 lbs. 3oz.	H.C.B.
				June 2.

SPIRITS.

Overproof and Underproof are similarly calculated, separately shown, and added to, or deducted from the liquid contents.

Upon Spirits in cask, duty is not charged below a gallon. Fractional parts less than $\frac{84}{100}$ ths being abandoned, and an additional gallon charged when amounting to $\frac{84}{100}$ ths of a gallon.

Upon Spirits in bottle duty is charged to the 32nd, and strength estimated to the $\frac{1}{10}$ part of a gallon.

G. O., 18 June, 1825. C. M. 16 Feb., 1827.

EQUIVALENT TABLE OF DECIMALS.

Tenths and Gills, up to 1 Gallon.

Decimals.		Gills or 32nds of a gallon.	Tenths of a gallon.	Decimals.		Gills or 32nds of a gallon	Tenths of a gallon.
.03	=	1		.54	=	17	
.06	=	3		.57	=	18	
.09	=	3	= 1	.59	=	19	= 9
.13	=	4		.62	=	20	
.16	=	5		.65	=	21	
.19	=	6	= 2	.69	=	22	= 7
.22	=	7		.71	=	23	
.25	=	8		.75	=	24	
.28	=	9	= 3	.78	=	25	= 8
.31	=	10		.81	=	26	
.34	=	11		.84	=	27	
.37	=	12	= 4	.87	=	28	= 9
.40	=	13		.90	=	29	
.43	=	14		.93	=	30	
.47	=	15		.97	=	31	[1 gall.
.50	=	16	= 5	.100	=	32	= 10, or

In Cask.

	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength Over.	Galls. Under.	Overp.
P 1	30·2	22	26·1	22·6	52	48	23·6	—	11
2	30·0	22	26·6	23·5	53	50	29·6	—	14
									<hr/>
2						98			25

Rum—Spirits not sweetened.

SPIRITS, continued.

Cask.	Length	Head.	Bung.	Wet.	Content.	Ullage.	Strength		Galls.
G 1	28	17.4	20.3	18.2	29	27	Over	Under	Overpf.

Brandy—Spirits not sweetened.

In Bottles.

	Case.	Bottles.	Gills.	U.P.	Gallons.	U.P.	Proof.
M	1	...	36	...	5½	...	4·8 = 6½ ... 2/10 = 6 Gallons of

Brandy—Spirits not sweetened in 1qr. 20lbs. C.G. Glass Bottles.

Strength is worked thus—in Casks.

P 2 50 gallons Ullage content.
29.6 strength.

14.800 or 14 gallons overproof.

In Bottles.

M	Bottles.	Gills.	Gills.	Gallons.
36	×	5½	=	198 or 6½ = 6.19 see Table.

Then $6.19 \times 4.8 = \frac{2}{10}$ U.P. also $\frac{2}{10}$ per Table is = $\frac{6}{32}$ which being deducted leaves 6 gallons for duty.

Sugar, not equal to white-clayed.

		Gross.				Tare.				
		Hogsheads.	cwt.	qrs.	lbs.	cwt.	qrs.	lbs.		
British plantation tares allowed. G. D. 5 October.	VD	1	16	2	9	1	2	0		
		2	10	3	6	1	0	0		
		3	14	1	21	1	2	0	super tare allowed,	
		4	18	2	0	1	3	0	G. D. 5 October.	
		<hr/>				<hr/>				
	4	60	1	8 gross.	5	3	0			
			5	3	0 tare.					
		<hr/>								
			54	2	8 net.					

Succades.

(Fruit or Vegetables preserved in Sugar.)

Jars.	cwt.	qrs.	lbs.
3	0	1 11
			or 39 gross.
			13 tare.
			26 net.

Tare one-third part.
G. D.,
5 October.

Watches.

1 box.	1736	}	Lepine à Genève.	} Watches at Value.	
	1401 Hunter,				
	1700 do.				
		3 silver.			
	1806 metal dome,	}	Robert à Genève,		
	1807 do.				
	2041 Lever,				
		3 gold.			

Worsted Yarn

Tare for pa- per & string, Six oz. each. R.C. 3 June.	Bundles.	cwt.	qrs.	lbs.	
	50	.....	0	1	25
					or 53 gross.
					19 tare.
					34 net.

Wood Goods

Hewn Timber.

Piece. Length. Breadth. Thickness.
1 ... 40½ ... 14 ... 14½ = 57, or 1 load 7 feet for duty.

Sawn Deals.

Pile.	Length.	Breadth.	Height.	Content.
1 ... 400	..... 12 0	× 7 8	× 10 6	= 966
2 ... 360	..... 16 0	× 7 8	× 9 2	= 1124
5	..... 16 0	× 3 10	× 0 3	= 15
765				2105, or 42 loads 5ft.

Lathwood.

Pieces.	Length.	Breadth.	Height.	Cubic Feet.
1641 ... 8 0	× 6 0	× 6 0	= 288	
534 ... 4 6	× 6 0	× 3 6	= 94	
2175				382, or 1½ fathoms.

Laths, being Sawn Wood,

Bundles.	Length.	Breadth.	Height.	Cubic ft.
50 each 100 } and 90 odd. }	6 0	× 6 0	× 6 0	= 216 or 4 loads 16 feet.
Gt. Hhd. qrs.				
3 1	25 Handspikes not exceeding 6 feet in length.			
2 1	9 Spars 4 to 6 inches in diameter.			
0 3	4 ditto, under 4in. in diameter, and above 22 feet in length.			
0 0	26 ditto under 4in. in diameter, and not exceeding 22 feet in length.			

Wood, continued.

Firewood is usually tallied by the quarter fathom, being cut into lengths of 18 inches, and packed in a frame 6ft. by 6ft. It is afterwards reduced by splitting deal ends twice, batten ends once, and generally so that it shall be inapplicable to other useful purposes.

EXPORTS.

Coal being now the only article liable to Export Duty, the examination of goods outwards is principally directed to those upon which bounty or drawback is claimed; to such as are liable to a Stamp or Excise Duty when used in this country; or to general Foreign goods exported from the bonded warehouses.

Of the former class, spirits and wine, in cask or bottle, tobacco and segars, hops, paper, playing-cards, and sugar, form the bulk. Of the latter class, silks and high duty goods should be most carefully seen to.

In the examination, the quality of the article (to ascertain that it be worth the amount claimed as drawback or bounty,) as well as its strength, gauge, or weight should be partially tested, and the result recorded on the shipping bill, for each entry outwards.

A description of the numerous and varied documents used in this department, their uses, arrangement, comparison, transit and final disposal, would be uselessly tedious here, inasmuch as a knowledge thereof can be far better gleaned from inspection, and a little practical experience in the office, than from the best written comments that could be furnished; for these particulars, therefore, the reader is referred to the Principal Office Searchers.

MISCELLANEOUS ORDERS, &c. &c.

ALPHABETICALLY ARRANGED,

AN

BROUGHT UP TO THE 20TH AUGUST, 1847.



AGE OF ADMISSION INTO THE SERVICE.—For in-door officers and clerks, the age is to be not under eighteen, nor more than forty years; but clerks in the in-door department who do not give security will be admitted at the age of sixteen years.

The age of admission for out-door officers is to be not under twenty-one years, nor more than thirty.—G. O. 18th February, 1820; and 7th March, 1822.

AMBASSADORS.—Her Majesty's Ministers when returning from their missions are to be treated with the usual respect. The practice is to examine two or three in proportion to every ten packages of their baggage; and, regard being had as to what part of the world they may come from, the following may be allowed:—A tun of wine for every Ambassador, and half a tun for every minister of inferior rank, together with wearing apparel, furniture, glass, China, books, papers, pictures, equipages, horses, and liveries, or other articles, such as personages of the high rank of Ambassadors may be supposed to require for domestic purposes and from long-standing courtesy. A few gallons of spirits, wax candles, tea, and sugar, or chocolate, in small quantities. The extent of the privilege is six months from its date, and proof required that the packages are the property of an Ambassador, by his signature being affixed to a list of the number as well as the contents of each package. All articles belonging to Ambassadors, &c. subject to Excise survey, are not to be delivered without an Excise permit, or being accompanied by a Customs or Excise officer to their place of destination.—B. O. 27th Jan., 1831

ANCHORS (Foreign) may be landed from foreign ships in order to be repaired.—G. O. 17th October, 1825.

BARRELS.—Empty Barrels, Casks, and packages of British manufacture are allowed to be delivered into Craft alongside the importing vessels, a duty-free entry being first passed, and declaration ⁽¹⁾ made by the importer.—B. O. 28th April, 1835.

BADES, of Coral, and of Amber, and Coral Negligèes, may be repacked and divided in bond under the usual regulations.—G. O. 31st March, 1843, 1st May, 1843, and 6th December, 1843.

BALEY (Pearled) free of duty until 1st March, 1848.—B. O. to Leith, No. 306, June, 1847.

BEECHES' WAX in packages, for which a perfect entry has been passed, may be weighed gross.—G. O. 30th Jan., 1844.

BELGIAN SHIPS wrecked and their cargoes, are not liable to the additional duty of 20 per cent. imposed under Order in Council, 30th January, 1826.

BISCUIT (Soda) deemed Fancy Biscuit—to be charged with duty as Goods Manufactured, &c.—B. O. to Liverpool No. 1225, May 8, 1847.

BOOKS (Foreign) may be imported in a sewed state for the purpose of being bound in this country, upon the duty due on the books upon importation being deposited with the proper officers until the exportation of the same in a bound state within a reasonable period; when, upon the books being found to correspond with the number and description taken by the proper officers at the time of landing, the deposit may be returned.—B. M. 27th December, 1841.

- Particular attention is to be paid to the examination of books entered as being of editions printed prior to the year 1801, in order to detect any attempts at fraud by pasting into such books false title-pages, in order to evade the higher duty.—G. O. 26th Oct., 1830.

BURN of Wheat and Indian Corn, free of duty, until 1st March, 1848.—T. O. 12th and G. O. 13th Aug., 1847.

BULLION.—All packages brought to the outports, purporting to contain bullion, and which shall not have been examined by the proper officers at the time of landing, are to be forwarded, under seals of office, to the Bank of England, the Collectors and Controllers observing to transmit letters to the principal Officers of the Queen's Warehouse in London, and of the Bullion Office at the Bank of England, containing the number and description of the packages sent to the Bank, in order

(1) See Declaration No. 5, p. 28.

BULLION, continued.

that an officer may be despatched to make the necessary examination of the articles previous to delivery.
—B. M. 26th February, and G. O. 1st March, 1836.

BUTTER.—Damaged butter shall not be delivered as grease, until one pint of Tar be mixed with every hundred weight of the Butter, and in the same proportion for any greater or lesser quantity contained in each package; care being taken that the contents of the cask or package be perforated to the bottom, and the tar fully incorporated with the article.—B. M. 3rd February, 18 2.

CAPE OF GOOD HOPE, and its Dependencies, deemed to be within the limits of the East India Company's Charter.
—8 and 9 Vict. cap. 90, s. 18.

CARTOONS and BASKETS, when such as are necessary for the protection of the goods, are not liable to duty.—B. M. 6th December, 1828; and T. O. 27th January, 1847.

CASES or CASKS, empty, of British manufacture, formerly exported with merchandise, and returned, may be admitted duty free.—B. M. 22nd June, 1829.

CASKS, from which Wine or Spirits have been racked off, are to be delivered free of duty.—B. O. 20th October, 1835.

CERTIFICATES.—An over-entry certificate applies to an excess of entry beyond the delivery.

— of double-entry, to cases where the same goods are entered under the same denomination by two distinct parties.

— All other cases (except those of over-entry and double-entry) are deemed special.

— of the Short Shipment of Goods, to be designated "Over-entry Certificates Outward;" (B. M. 10th August, 1832;) and not to be made passed for goods reported in pieces or packages, without a previous amendment of Report.—G. O. 13th November, 1841.

— of Damage, with the dates of issuing the same, are to be duly noted in the Landing Waiter's blue books.—B. M. 10th July, 1829.

— of over-entry, applications for, are in future to be made direct to the respective Controllers of Accounts.—B. O. 31st January, 1833.

KEESE, deposited in warehouse of special security, is to be charged with duty when taken out for home use, upon the weight ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

ICORY.—No objection exists on the part of the Revenue to dealers in and sellers of Coffee mixing Chicory with Coffee, or to their having the same so mixed in their possession.—T. O. 31st August, 1840.

URCHES.—On Stone, Bricks, Timber, or other materials, *bonâ fide* procured for and used in the building, rebuilding, or enlarging of any churches and chapels, under the provisions of the Acts 58 Geo. III. cap. 45; 59 Geo. III. cap. 134; and 3 Geo. IV. cap. 72, s. 27, the duties of Customs and Excise, or any proportion thereof, chargeable upon the articles aforesaid, may be remitted, drawn back, or repaid by the Commissioners of the Customs and Excise respectively, under the authority of the Lords of Her Majesty's Treasury, subject to such regulations and restrictions as shall be directed by their lordships.—Geo. III. cap. 134; 3 Geo. IV. cap. 72, s. 27.

ER (British) is allowed to be fortified with brandy for exportation. The Cider is to be placed in warehouses approved for mixing brandy with foreign wine in bond; and the operation of blending performed in the presence of the proper officers, the quantity of brandy being limited to 10 per cent.; the Cider so blended will be allowed for exportation, only on the usual cocket for British goods, with an indorsement of the quantity of brandy mixed therewith.—B. M. 17th December, 1836.

- British Perry may, in like manner, be fortified with brandy for exportation.—B. M. 25th March, 1837.

NAMON.—Allowance for dust in repacking granted.—B. O. 15th July, 1834.

- Duty on deficiency in repacking remitted.—T.O. 17th, and B. O. 19th June, 1837.

CKS, not having the maker's name, &c., allowed to be returned to port of shipment, the fine not to be less than 5 per cent. on the value.—B. O. 12th April, 1838.

FB in the husk, imported from the British Possessions, may be taken out of bond, for the purpose of having the husk removed, upon the parties giving security by bond to return the goods under deduction of a proper allowance for tare, upon condition that in each case an

Coffee, continued.

allowance be made by actual experiment, for shells and husks, and that a sample be taken by the officers previously to the removal of the Coffee from the warehouse, and that the party undertake to pay the duty on any deficiency that may arise beyond such allowance.—T. O. 6th, and G. O. 12th March, 1840.

- an allowance for natural waste upon the exportation thereof shall be made, in warehouses not of special security, for every 100lbs. 2lbs., and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.
- from the Mauritius duly certified to be the produce of the British Possessions in the East Indies, is admissible at the low duty.—T. O. 22nd, and G. O. 30th January, 1840.
- Samples of, imported in packages as such, not exceeding ½lb. each, may be passed duty free, provided the officers shall be satisfied that they are intended for samples only, in accordance with the similar indulgence as to sugars, granted by Minute of 4th August, 1841.—G. O. 14th December, 1841.
- Before any Coffee shall be entered as being the produce of a British Possession in America or the island of Mauritius, the master of the importing ship shall deliver a certificate testifying that proof had been made legally that such goods are of the produce described therein, and such master shall make a declaration that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein.—8 and 9 Vict. cap. 86, s. 38.

Cocoa, removed to the Victualling Stores at Deptford.—Officers to specify in the account forwarded to the warehouse-keeper there, whether such goods remain in the original packages, and in the state in which imported, or otherwise, as the case may be.—B. O. 28th January, 1832.

Copper (Foreign) may be delivered from the bonded warehouses, for the purpose of extracting the silver therefrom.—G. O. 30th June, 1828.

— Old Copper Sheathing, and old Copper Utensils, and old Copper and Pewter Utensils, of British manufacture, returned to this Kingdom from the British Plantations, and also old Copper stripped off vessels in ports in the United Kingdom, may be admitted to

PPER, continued.

entry, duty free, under the regulations set forth in B. M. of 15th February, 1833.

PERING, or Re-coppering a vessel in a Foreign country, to be deemed repairs.—B. M. 27th October, 1832.

PER ORE, to be smelted for exportation, may be entered without reference to its having undergone the process of calcining, or roasting, upon the usual regulations being complied with.—B. M. 9th September, 1834. See also G. O. 18th August, 1842.

- from Australia, in excess of certificate, not to be detained unless the discrepancy be considerable.—B. O. 22nd June, 1846.

DAGE and SAILS of BRITISH MANUFACTURE, exported as merchandise, and returned without a bill of store, ordered to pay duty as Foreign.—G. O. 29th January, 1828.

DIALS. — To be delivered without regard to size of package or tonnage of vessel.—G. O. 4th March, 1826. When bottles of cordials are of the same size and apparent thickness, officers are to measure only one bottle in three cases, except Maraschino, which is only to be one in five cases,—B. O. 19th August, 1829. Cordials and liqueurs from the British Possessions are to be deemed synonymous.—B. O. 4th November, 1834.

IN.—In respect of any Wheat or Barley, or any Rye, or any Oats lodged in warehouses without payment of duty on the first importation thereof, the following allowances for natural waste shall be made upon the exportation thereof, or upon the entry thereof, for home consumption.

- on Wheat, Barley, and Rye, except as hereinafter provided, which has been in warehouse one month, and less than three months, there shall be allowed $1\frac{1}{2}$ per cent.
- Three months, and less than six months, 2 per cent.
- Six months, and less than twelve months, $2\frac{1}{2}$ per cent.
- Twelve months and upwards, 3 per cent.
- on Oats, except as hereinafter provided, which have been in warehouse one month, and less than three months, there shall be allowed $2\frac{1}{2}$ per cent.

CORN, continued.

- Three months, and less than six months, $3\frac{1}{2}$ per cent.
- Six months, and less than twelve months, $4\frac{1}{2}$ per cent.
- Twelve months and upwards, 5 per cent.

Provided nevertheless, that only half the above allowances hereby directed to be made upon Wheat, Barley, and Oats, respectively, shall be made upon Spanish Wheat, and Barley, and Oats respectively, and upon Wheat and Barley kiln-dried abroad respectively, and that no such allowance shall be made in respect of Rye being kiln-dried. Provided also, that no such allowance shall be made, unless there shall be an actual deficiency in the quantity of such Wheat, Rye, Barley, and Oats originally warehoused.—8 and 9 Vict. cap. 91, s. 23.

COUNTERVAILING DUTIES.—In order to enable the officers of Excise to carry into effect a General Order issued by that Board, in respect to Spirits imported as the manufacture of the Channel Islands, the certificate of produce and declaration is to be given into the custody of the proper officer of Excise accordingly.—G. O. 30th December, 1836.

CURRENTS, deposited in warehouses of special security, are to be charged with duty when taken out for home use, on the weight ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

- deposited in warehouses of extra security, when taken out for home use, are to have an allowance made for natural waste, not exceeding 3 per cent. for the first 12 months on the quantities ascertained at the time of the first entry and landing; and for any time exceeding 12 months an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.

CURRENTS, HAMS, CHEESE, FIGS, and RAISINS.—An allowance for deficiencies on these Goods, warehoused at the legal quays, (although not in warehouses of special security,) upon entry for home consumption, is to be made until further orders; but the duty must be first paid on the landing quantity, and the goods reweighed by a proper officer, who is to endorse on the delivery order each draft, with the total net weight, so that the allowance may be made through the warehousekeepers.—B. M. 12th September, 1834. Limitations and further regulations will be found in B. M. 29th November, 1836.

DECLARATIONS, are to be made before Bench Officers, or a Justice of the Peace.—B. M. 15th and 29th October, 1831.

— on admission to office at outports, to be subscribed in the presence of Collector and Controller.—B. M. 26th July, 1826.

— Regulations respecting.—B. M. 19th July, 1836.

— after 4 o'clock, officers at baggage warehouses allowed to administer.—B. M. 3rd June, 1836.

— to be made on Debentures for drawback on Tobacco, as to whether exported as merchandise or ship's stores.—B. M. 21st November, 1840.

DEFICIENCIES.—Officers to call upon masters of vessels to account for, without previous application to the Board.—B. M. 14th September, 1819.

DEALS. See *Wood Goods*.

DEPOSITS, are to be taken for the duty on trifling short entries, and the goods not to be detained.—B. O. 2nd July, 1818.

— for post entries of goods requiring immediate release, are to be made with the warehouse-keeper of the Queen's warehouse.—B. O. 31st March, 1819.

— paid into the hands of the Receiver of Fines—the amount is to be stated in the documents authorizing the delivery of the goods.—B. O. 17th February, 1835.

DESPATCH LETTERS, containing particulars of goods removed from one Port to another, should be forwarded the day the goods are delivered out of charge.—B. M. 26th July, 1825. And delivered to the department where the goods are received.—B. M. 11th and 22nd March, 1825.

DRAWBACK, is payable either at the Custom-House of the port of exportation, or at that where import duty was paid as preferred by the parties claiming it.

DRESSES, Theatrical, may be delivered on bond being given for their exportation within 6 months.—B. O. 17th January, 1831.

EMBROIDERY.—Silk, on Silk Canvas, to pay duty as "Needle-work or Embroidery."—B. O. 22nd November, 1845.

ENIGLANTS.—Regulations for enforcing the Passengers' Act in T. O. 9th November, 1840.

ENTRIES. Prime—should contain two-thirds of the actual quantity of goods to be delivered.—B. M. 17th January, 1785.

— (Post).—Merchants are not to be called upon to make post entries in cases where the duty short paid is under one shilling.—G. O. 3rd May, 1838.

DUTIES (Computation of.)—Fractions of a penny less than a halfpenny are to be rejected; but when they amount to or exceed that sum, an additional penny must be charged; but in making payments all fractions are to be rejected.—G. O. 11th March, 1831.

— over-payment of, merchant to be apprized.—G. O. 15th September, 1842.

— overpaid, or erroneously charged cannot be repaid, unless claimed within three years.—8 and 9 Vict. cap. 86, s. 128.

FIGS, deposited in warehouses of special security, when taken out for home use, the duty shall be charged upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

— deposited in warehouses of extra security, fitted up in the proper manner, are entitled to an allowance for natural waste not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at the time of the first entry and landing of the same; and for any term exceeding twelve months, an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.

— The duty on all reasonable deficiencies in packages of Figs, as ascertained on delivery for exportation from the legal quays, may be remitted upon a Certificate of the Landing Surveyor in each case that the deficiency has arisen from natural causes.—B. M. 25th July, 1844.

— dried, to pay duty as Figs.—B. O. 20th January, 1826.

— preserved, to pay duty as Succadea.—B. O. 17th December, 1830.

FINES.—Scale of, for Sweetmeats not in Certificate of Clearance.—G. O. 20th November, 1841.

— . . . for non-attendance of Officers and Clerks.—T. M. 9th May, 1820, and 16th June, 1836.

— Regulations for the distribution of.—B. M. 17th October, 1829, and 10th January, 1834.

CREWOOD.—See *Wood*.

SH (Fresh) of British taking and imported in British ships, and Lobsters fresh, however taken or imported, may be landed in the United Kingdom without report, entry, or warrant.—8 and 9 Vict. cap. 86, s. 2.

ESCO PAINTINGS, to pay duty as Drawings.—T. O. 8th August, 1825.

UIT AND VEGETABLES, ripe or perishable, may be landed with permission of the Landing Surveyor during daylight, upon a deposit of 10*l*. with the Receiver of Fines to cover duties; and a further sum with the Landing Surveyor to cover extra expenses. —B. M. 3rd August, 1844.

RMAN SILVER, IN BARS, to pay duty as “Goods Manufactured.”—B. M. 3rd January, 1832.

ODS.—*The weighing of free Goods imported in bulk* may be dispensed with, when the weight can be satisfactorily shown by the party passing the entry; he stating in the warrant that the quantity entered is in accordance with the invoice, and comprises the whole on board the vessel; or, in any case, when the goods can be tallied, and he states the number of pieces and weight as per invoice. The Registrar is to insert the particulars in the Tidewaiter’s order for his guidance and the information of the visiting Officers, directing the Tidewaiter not to deliver the goods out of his charge without the sanction of the Landing Surveyor being entered in his official book.—G. O. 26th Oct. ¹¹⁶/₁₈₄₈.

– Foreign Goods admissible into the United Kingdom free of duty may be removed from the Isle of Man into the United Kingdom.—T. O. 11th, and G. O. 16th August, ¹¹⁶/₁₈₄₇.

– *left on board for ship’s use* at the time of clearing, if required to be unshipped, a Tidewaiter is to be sent on board (for the purpose of discharging them) upon the order of a Landing Waiter, and at the merchant’s expense, the money for which is to be deposited with the Tide Surveyor.—B. O. 13th April, 1820.

– *falsely imported* under the privileges of ambassadors, are to be seized, in the name of the Landing Surveyor, and the proceeds, after condemnation, placed at the disposal of the Crown.—B. O. 29th October, 1829.

– *bonded*, to be carefully marked.—B. M. 28th Aug. 1844

GOODS, continued.

- *entered to be warehoused* at the legal quays or sufferance wharfs, are to be deposited either in bonded store, or delivered for home consumption or exportation, within three days from the time of landing, or to be sent to the Queen's warehouse.—B. O. 17th October, 1828.
- *ad valorem*.—The concurrence of a surveyor is to be obtained before any goods at value are detained, either inwards, outwards, or coastwise; and great caution observed as regards articles of fancy or fashion.—B. O. 12th April, 1822.
- *imported from a British Possession*.—The words "imported from a British Possession" are to be inserted after the description of the goods in the body of the warrant (and bill).—B. M. 14th November, 1829.
- *removed under bond*.—The officers at the port of importation are to state in the letter of advice the character and circumstances under which such goods are to be charged with duty.—B. M. 17th August, 1831.
- *lost or destroyed* by an unavoidable accident—whether on ship board or in the landing or shipping of the same, or in the receiving into or delivery from the warehouse—the duties payable or paid on the quantity so lost or destroyed may be remitted or returned by the Commissioners of Custom.—8 and 9 Vict. cap. 91, s. 17.
- *warehoused*, to be reweighed previously to removal coastwise.—G. O. 7th February, 1826.—(For exceptions see B. M. 10th June, 1830, and 31st August, 1832.)
- *warehoused* shall be stowed in such manner as that easy access may be had to every package and parcel, and if the occupier shall omit so to stow the same, he shall for every such omission forfeit the sum of 5*l*.—8 and 9 Vict. cap. 91, s. 10.
- *warehoused*, if fraudulently concealed in or removed from the warehouse, shall be forfeited; and if any importer or proprietor shall fraudulently open the warehouse, or gain access to the goods except in the presence of the proper officer, he shall forfeit 500*l*.—8 and 9 Vict. cap. 91, s. 12.
- *East India Goods*.—The regulation which restricts the warehousing of East India Goods removed from the

GOODS, continued.

Ports of importation under bond, to the period of two years only, is rescinded.—T. O. 21st and G. O. 26th January, 1847.

- *from British India*, by the Peninsular and Oriental Steam Packet Company, *via Egypt*, may be admitted as of and from a British Possession, on a declaration being made by the Master of the importing vessel, before the proper officers of the Customs at the port of entry in the United Kingdom, to the effect that the goods were received from the British vessel (inserting the name of the ship and master) from Calcutta, Madras, or Ceylon, as the case may be.—B. M. 20th July, 1844.

- *imported by the Hudson's Bay Company* from any of their settlements on the north-west coast of America, to be admitted at the same rate of duty as is levied upon goods of a similar description from places in Her Majesty's Possessions.—T. O. 28th July, 1825.

- *condemned*, which will not sell for the high duties, or Exportation, to go to sale at the low duty, (Spirits and Silks excepted.)—B. M. 21st June, 1834, and 15th July, 1835.

- *detained for Undervalue*.—Officers to inform the Board of their value; and, if they be so, that the articles are of a perishable nature.—B. M. 10th April, 1821. Regulations respecting B. M. 23rd Aug., 1826; 27th June, 1829; 21st Feb., 1833; and 14th May, 1842.

.... Prior to the entry being amended, one of the bills is to be signed by the officer, in proof of the approval of value.—B. M. 20th Aug., 1830.

.... How proceeds are to be divided.—B. M. 27th March, 1822.

- *Coastwise in Bond*.—Certificates to be transmitted to the principal officers of the Warehousing department, who are to give advice of their removal.—G. O. 23rd March, 1826.

- *Coastwise, removed from one Bonding Port to another*.—Officers at the port of importation to state in letters of advice the character and circumstances under which such goods are to be charged with duty.—B. M. 17th Aug., 1831.

.... intended to be entered for Home Consumption, on arrival at the port of destination, may be delivered

GOODS, continued.

without reweighing upon payment of duty according to despatch account.—T. O. 18th March, 1826.

.... Warehousing entry may be dispensed with when duties are paid immediately on arrival.—B. M. 12th May, 1832.

— *Exciseable*.—Not to be delivered by officers of Customs when the permit shall appear to be out of date.—B. M. 24th Jan., 1835.

.... When delivered to Ambassadors free of duty, should always be accompanied with a permit, or Customs or Excise officer.—B. M. 27th Jan., 1837.

.... seized within the limits of Excise to be delivered to that department.—B. M. 12th April, 1828.

.... entitled to drawback, not to be delivered until certificate of repayment of drawback be produced.—B. O. 10th Dec. 1825.

.... *seized under Excise law*, to be taken to the nearest Excise office.—B. M. 7th June, 1830. And the whole circumstances to be reported to the Board of Excise.—B. M. 13th Sept., 1830.

.... *seized by officers of Customs*, to be proceeded against for recovery of penalties by the Board of Excise.—B. M. 2nd Sept., 1830.

— *in bulk*, may be reported in bulk.—B. M. 29th Nov., 1838.

— *in transit*.—The due landing of such cargo as may be landed at the first port of arrival, to be certified on the manifest for the information of the Collector and Controller at the next port of destination, who are to forward a certificate to the first port.—G. O. 7th Dec., 1824.

.... Full duties to be charged, in order to prevent duties on deficiencies being evaded.—T. O. 1st Dec., 1815.

— *in the Queen's warehouse*. Rent regulations.—B. M. 13th April, 1843.

.... sent to Queen's warehouse for security of duties, to remain for entry as if still on board, until the time allowed by law has expired.—B. M. 3rd July, 1829.

— *landed at the West India Docks*, from East India and China, may be removed to their Fenchurch-street

ORDERS, continued.

warehouses for examination by sight entry.—B. M. 14th Dec., 1837.

- *Lotted and Advertised*.—The sale of, not to be postponed, unless new matter entitling the case to further consideration be adduced.—T. O. 26th, B. M. 27th March, 1835.

- *Overtime*.—To be disposed of for Home Consumption or exportation.—T. O. 15th Oct., 1819.

.... *or for security of Duty*. Warehousekeepers previous to lotting for sale, to apprise proprietors of.—B. M. 30th May, 1827; 2nd Feb., 1831; 9th May, 1834; and 30th June, 1837.

- *Overvalued*.—Officers are to apprise parties of any apparent mistake.—B. O. 9th April, 1834.

- *picked up at Sea*, not to be proceeded against as Droits of Admiralty unless of the value of 50*l*.—B. M. 2nd Dec. 1826.

Rummage.—Regulations for sale of.—B. M. 13th Feb., 1838.

- *seized*—Regulations as to condemnation of.—B. M. 16th Feb., 1839.

.... Their value to be stated.—B. M. 10th Jan., 1815.

.... Disposal of.—B. M. 21st May, 1830, and 19th Nov., 1833.

.... To be marked at the time of seizure, in order to preserve their identity.—B. M. 6th Jan., 1830.

.... Landing Surveyors to be held responsible for safe custody of, in Queen's warehouse and other places of security.—B. M. 16th Aug., 1834.

.... *sold at Sales*.—The Catalogue should correctly describe them, whether gross or net weight. And in the former case, biddings to be required at per cwt. or lb.; but in the latter case as, "at all."—B. M. 7th Jan., 1843.

- *Outwards*.—To enable officers in the Colonies to charge the proper duties upon Bottled Wine, it is directed, that upon the exportation of any Wines bottled in the United Kingdom, such fact shall be stated in the cocket accompanying the same.—B. M. 21st Aug., 1834.

.... Searchers at out-door stations are not to receive any cocket or bill, unless correct, but to return the same to the party for correction.—T. O. 6th March, 1827.

.... Incorrect cockets or bills for, to be returned to the

Goods, continued.

parties for correction, and when any cocket is stoppel, or goods seized, the office Searcher should be apprized, that he may note the same in the office "Stop Book" to which the public are to have access; in order that brokers and others may have the earliest intelligence of any detention or impediment to the clearing of the ship.—T. O. 6th March, 1827.

- *for Exportation* may be shipped during daylight.—
B. M. 8th July, 1831; may be partially examined.—
B. M. 16th July, 1834.

Searchers may take accounts inwards for the warehousekeeper at the same time as their examination outwards, when vessels are contiguous. And when packages exceed 100 the Landing Surveyor may exercise a discretionary power as to the number for examination.—B. M. 27th Feb., 1844. Other regulations affecting.—B. M. 22nd April, 1843.

- *upon the exportation of duty free goods*, which under the Navigation Act are inadmissible for home use, bond is to be required in a penalty equivalent to the value of such goods for their due exportation, as directed by G. O. 16th Jan., 1834; G. O. 8th Dec., 1834.
- *Coastwise*—Time for reweighing, or payment of duty, limited as under:—

If removed by land-carriage, stage-coach,	
or railway	7 days.
„ any other description of	
wheel carriage	14 days.
„ Inland navigation	1 month.
„ Steam-vessel	14 days.
„ Sailing ditto	2 months.

Parties removing goods to specify their intended mode of conveyance.—B. M. 10th Sep., 1839.

.... Regulations for removal of.—B. M. 17th Aug., 1831.

.... Shipped under Warehousing regulations, and lost at sea *in transitu*, are to be considered as satisfactorily accounted for, and the bond cannot be enforced.
T. O. 24th Feb., 1832.

GREASE.—The packages containing this article are to be carefully examined, and should it not appear to be the fat of animals, but deteriorated butter, it must not be delivered out of the custody of the officers or grease,

REASE, continued.

until a sufficient quantity of tar or other ingredient be mixed therewith, at the expense of the importer, so as to render it unsaleable as butter; and should the officers be doubtful whether the article is damaged butter or otherwise, they may cause the same to be viewed by some respectable person in the trade, and, prior to delivery, submit his opinion for the directions of the Commissioners of Customs.—T. O. 22nd September, 1821.

MS.—The duty payable on Hams deposited in warehouses of special security, when taken out for home use, shall be charged upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.

RWICH ROYAL YACHT CLUB to enjoy the same privileges as have been granted to the Royal Yacht Club and to the Royal Irish Yacht Club of Dublin.—T. O. 26th November, 1843.

TS OR BONNETS OF CHIP must be wholly made up and perfect when chargeable to duty, as such. Crowns and Flats are delivered free as Platting of Chip.

NDKERCHIEFS of Cambric, when hemmed, are to be charged with duty as “Articles, Manufactures of Linen.”—B. O. 4th February, 1830.

USES, *Wooden for Export, constructed in Bond*, regulations respecting.—B. O. 2nd November, 1840; 9th January, 1841.

USE SURGEON.—The applications of inferior officers for his aid, to be signed by Landing Surveyors or other principal officers.—B. M. 28th January, 1815.

TRUMENTS, for the London Truss Society, admitted duty free.—B. M. 12th February, 1839.

- Professional, delivered free.—B. O. 16th March, and 27th May, 1839; 10th August, 1840.

QUING, *Landing Accounts, &c.*, general regulations respecting.—B. M. 28th October, 1817; 6th March, 1824; 25th June, 1825; 14th September 1826; 3rd February, 1838; *Export Books, &c.*, 22nd April, 1843.

RS of *Crown Locks on Lighters*, regulations for the transmission of.—B. M. 2nd June, 1836.

- or *Queen's Warehouse*, regulations affecting.—B. M. 4th December, 1846; 4th September, 1828; 21st December, 1833; 19th January, 1834; 19th April, 1836.

LANDING SURVEYORS, regulations relative to the duties of.

— B. M. 3rd May, 1816; 14th September, 1826; 15th May, 1829, 27th January, 1838; 10th July, 1839; 22nd July, 1840; 23rd July, 1842; 24th March, and 25th April, 1843.

— **WAITERS, regulations affecting.**—B. M. 23rd December, 1817; 15th October, 1828; 6th June, 1829; 17th and 30th June, 1837; 19th December, 1839; 13th and 23rd December, 1842; and 22nd April, 1843.

— **Consolidation of Searchers, Landing and Coast Waiters.**
—T. O. 17th November, B. M. 30th November, and 11th December, 1827.

LETTERS AND PETITIONS missed, the Secretary to be apprized of.—B. M. 19th March, 1828.

— **Official, for the Post-Office,** to be directed to the Secretary, not *Postmaster-General*, and superscribed "*Immediate.*"—B. M. 9th July, 1842.

LEAD.—On an application of certain parties, referring to the minute of the 21st September, 1839, under which Foreign Copper is permitted to be taken out of warehouse for the purpose of Silver being extracted therefrom, and a like quantity of copper is allowed to be returned and warehoused at any other port for exportation, and requesting a like indulgence in respect to Lead:—Ordered that the Minute in question be extended to Lead.—G. O. 25th March, 1841.

LEECHES, arriving too late to be regularly entered and landed at the legal quays, during the legal hours of business, are to be taken to the respective baggage warehouses, and there examined and delivered under the like conditions and regulations observed on the delivery of poultry.—B. M. 5th December, 1840.

— on board vessels liable to quarantine, may be put into a tub of water and released from quarantine (without taking out the leeches) immediately after such immersion.—T. O. 16th July, 1831.

— packed in hampers and wet moss, to be released from quarantine under regulations similar to the above.—O. C. 9th November, 1831.

LETTERS.—With reference to the 65th section of the act 3 and 4 Vict. cap. 96, when letters are received from the General Post-Office supposed to contain articles liable to duty, the same are to be delivered to the

LETTERS, continued.

warehouse officers, who are to proceed as heretofore with the examination; and in the event of any article being found therein, the duty upon which shall not exceed Five Shillings, the letter and its contents are to be delivered to the party, if in attendance, upon payment of the duty and the postage, if any marked thereon; and if the party is not in attendance, the letter is to be returned to the Post-Office to be forwarded to its address, the party being apprized that the goods will be delivered on payment of the duty. In the event of the letters containing articles liable to duty exceeding Five Shillings, the officers are to detain the same for the Board's directions.—B. M. 3rd December, 1840.

BE CREATURES.—Specimens illustrative of Natural History, are duty free; but the flasks and glass bottles containing them are liable to their proper duties.—T. O. 1st, B. M. 2nd August, 1842.

ALTA and its dependencies deemed to be in Europe.—8 and 9 Vict. cap. 86, s. 137.

BRITUS, Island of, deemed to be one of Her Majesty's Sugar Colonies, and placed upon the same footing as the British Possessions in the West Indies.—8 and 9 Vict. cap. 90, s. 18.

MAPS OR PRINTS, illustrative, and forming part, of a work, to be rated to duty as "Books;" but Maps or Prints bound, or stitched together without letter-press, or when the letter-press is merely descriptive of them, they are chargeable to duty, by tale, as Maps or Prints.—B. O. 5th September, and 21st December, 1829.

Upon satisfactory proof that Maps or Prints really form part of a work, although imported separately, the book duty, by weight, may be charged.—T. O. 2nd June, 1830; and B. M. 29th November, 1831.

MARKS AND BRANDS, of BRITISH MANUFACTURERS.—The Attorney and Solicitor-General's opinion thereon.—B. M. 1st April, 1843.

MEASUREMENT FOR TONNAGE.—(Revised Rule of the Admiralty Commission.)

Divide the length of the upper deck, from the after part of the stem to the fore part of the sternpost, into six equal parts.

Depths.—At each of those points of division, mea-

MEASUREMENT FOR TONNAGE, continued.

sure in feet and decimal parts of a foot, the depths from the under side of the upper deck to the ceiling at the limber strake. In the case of a break in the upper deck, the depths are to be measured from a line stretching in continuation of the deck.

Breadths.—Divide each of these depths into five equal parts, and measure the inside breadths at the following points, *videlicet*: at one-fifth and at four-fifths from the upper deck, at the foremost and aftermost depths; at two-fifths and at four-fifths from the upper deck at the midship depth: and at one-fifth from the upper deck at each of the two remaining depths.

Length.—At half the midship's depth, measure the length of the vessel from the after part of the stem to the fore part of the sternpost. Then add twice the midship depth to the depths at the foremost and aftermost points of division, for the sum of the depths; and for the sum of the breadths add together the upper and lower breadths at the foremost and midship divisions, the upper and twice the lower breadths at the aftermost division, and the single breadth measured at each of the two remaining divisions.

Then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by 3500, which will give the number of tons for register.

MEDICINES, &c., required to be shipped under the 7 and 8 Vict. c. 112, for the use of vessels.—Officers occasionally to board such vessels for the purpose of ascertaining the quantities of Medicine, &c., shipped.—T. O. 6th August, 1813.

MERCHANDISE may neither be imported nor exported in convict ships or transports, unless accompanied by proprietors, who may be provided with a passage on board such vessels.—T. O. 27th March, 1821.

MIRRORS.—Toy Mirrors, Pictures with Glass, and Boxes with Glass, to be classed as "Goods Manufactured," when not exceeding 4 inches, if angular, or 6 inches in diameter, when circular.—B. M. 27th October, 1841.

NAVAL STORES, purporting to have been sold abroad, and consequently liable to duty, imported into this country, without certificate of the Commissioner, or Chief Officer of the dockyard, containing a full description

VAL STORES, continued.

of such stores, not to be delivered.—C. M. 10th January, 1829.

- in packages, to be examined, and not delivered without the sanction of the Landing Surveyor.

SORE PRODUCE is legally admissible as the produce of Madras.—G. O. 24th June, 1814.

ECTS of Ancient Art, for the British Museum.—Regulations for the examination and delivery of.—B. M. 6th January, 1839.

ICERS, Newly-appointed.—The Principal Officers to inquire strictly into their character.—B. M. 22nd November, 1820; 15th May, 1830; 18th May, 1833; 8th and 31st March, 1836.

- to afford every facility to Merchants in discharging goods and prevent delay.—B. M. 19th November, 1835.

- previously to making Reports, to inform themselves correctly of the prevailing practice they may have to state thereon.—B. O. 8th July, 1820.

- conduct, efficiency, and general regulations respecting.—G. O. 5th December, 1832.

- may (at the discretion of the Board) be removed to any port in the United Kingdom.—T. M. 18th September, and G. O. 16th October, 1823.

- **Subsistence Allowance.**—Application to be made, at or before the end of the quarter in which the removal takes place.—B. M. 31st January, 1833.

- **Superannuation.**—Allowances not assignable.—B. M. 28th November, 1840.

- and **CLERKS.**—Sick notes from, to state the nature of their complaints, place of residence; and to be in time to reach the office by the legal hour.—B. M. 22nd April, 1831; and 5th October, 1825.

- regulations as to attendance, fines, &c.—B. M. 8th, 22nd, and 29th July, 1831; 12th December, 1832; 30th April, 16th June, and 23rd July, 1836.

- not to purchase goods deposited in warehouses under their charge.—B. O. 14th April, 1808.

- **Landing Surveyors** are to give receipts for warrants, and to examine goods at value.—B. O. 10th June, 1829.

.... occasionally to select packages for reweighing from

OFFICERS, continued.

those which may have been put into the warehouse, as well as from packages remaining on the quays, as a check upon the landing waiter.—B. O. 2nd February, 1833.

.... The attendance of Landing Surveyors dispensed with in the landing of cargoes of free goods, in bulk, beyond the legal hours.—G. O. 7th October, 1838.

.... Money received from merchants for the attendance of officers beyond the legal hours of business, account thereof to be kept by the Landing Surveyors.—B. M. 24th June, 1837.

— are required to report on papers referred to them when practicable, on the day on which they are received, or on the following day, and no report on any pretence is to be delayed beyond three days, without a special reason being assigned.—14th June, 1822.

— to deposit their books daily at the office from whence they issue.—B. O. 23rd December, 1817.

— to call on captains of ships to amend report for deficiencies before reporting to the Board.—B. M. 14th September, 1819.

— are to note in their Blue Books certificates of damage, with the dates of granting and issuing the same.—B. O. 10th July, 1829.

— not to withhold any proper information respecting seizures, on application being made by parties interested. B. M. 5th June, 1817.

— and CLERKS becoming Insolvent or Bankrupt, will be considered *ipso facto*, superseded.—G. O. 29th April, 1848.

— upon the transmission of any official box or parcel, the Collector or Controller is to write on the outside in words at length, the name of the port and the sum agreed to be paid for the carriage; but if the agreement cannot be made to an intermediate place, such as a railway station, the charge to that place is to be stated.—B. O. 4th March, 1844.

— at the outports are strictly enjoined to an accurate examination of all goods imported prior to passing the same for duty; and in all cases where there may be reason to doubt the proper denomination of any article, to forward samples thereof to the Board.—G. O. 19th August, 1844.

OFFICERS, continued.

- in case of post entries, are to leave sufficient goods in charge to cover the duties.—B. O. 25th October, 1820.
- *Tidewaiters* and *Boatmen* are entitled to the sole benefit of seizures made by them, unless a superior officer should be actually present, or have given such information or directions as may have led to the seizure being made.—G. O. 18th January, 1843.
- boarded on vessels which are allowed to discharge their cargoes before and after the legal hours, to be remunerated at the rate of 6d. an hour.—G. O. 13th September, 1844.
- Inferior officers absent by hurts received in the execution of their duty, to be allowed sick pay for Sundays as well as other days.—B. M. 8th September, 1846.
- Applications for remuneration for special or extra services are to be made within 21 days after the expiration of each quarter, notwithstanding such service may not have terminated; observing to specify the title of their office, class, and the amount of salary attached thereto.—B. M. 26th March, 1845.

OIL OF MACE, to pay duty as an "Essential Oil."—B. O. 23rd January, 1843.

ORANGES AND LEMONS, Measurement regulations. G. O. 19th May, 1830; 3rd September, 1840; and 10th January, 1843.

- damaged and entered at the *ad valorem* duty, Regulations as to sale and duty, prices, &c.—B. O. 27th February, 1843.

OVER-PAYMENTS, Merchants to be apprized of making.—B. M. 15th September, 1842.

OUT-PORTS, Classification of.—T. O. 15th August, and B. M. 1st December, 1827.

PACKAGES, containing Letters to be immediately forwarded to the Post-Office.

- addressed to the Public Offices, viz. Treasury, Admiralty, Commander-in-Chief's, Ordnance, or those of either Secretary of State, to be immediately forwarded in charge of an officer for examination at its destination.

PASSPORTS.—The penalties to which British subjects are liable, on their arrival from England at the Islands of

PASSPORTS, continued.

Madeira and the Azores, without having provided themselves with a passport from a Portuguese authority, are a fine of 12 milrees (a little more than 2¹/₂ sterling,) and confinement in the common jail during three weeks.—G. O. 30th January, 1841.

PATTERNS, Foreign, are to be admitted duty free at the ports of London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, subject to the following regulations, viz.—

1stly. The indulgence is to be extended solely to parties who are *bonâ fide* the manufacturers of the articles of which they may require patterns to be delivered duty free.

2ndly. As regards manufactures of Silk, Woollen, and other fabrics, and also parts of articles, the quantity in each case is not to be more than is absolutely requisite for the purposes intended, and as regards Models or Patterns consisting of complete articles, only *one* of each is to be allowed.

3rdly. The manufacturer is to be required in each case to make a declaration, that the goods sought to be delivered duty free, as Patterns, &c., are intended to be used by him for such purposes, and will not be disposed of either for sale or for private use.—B. M. 14th November, 1845.

— Drawings for, admitted free.—B. O. 1st February, 1845.

PICTURES.—When warehoused for exportation only; the number only need be taken, without reference to measurement.—B. M. 4th October, 1828.

— containing Clocks, to pay duty *ad valorem*, on the most valuable part, Clock or Picture.—B. M. 23rd January, 1831.

PLATTING, containing a portion of Straw, is rated to duty as “Straw Platting.” Single Cordonnet, however, is chargeable as “Goods Manufactured.”

POST ENTRIES, Regulations affecting.—B. M. 25th October, 1820, and 16th October, 1821.

PUPILS for the Plantations, to receive part of their instructions abroad.—B. M. 2nd November, 1814.

PLANTS, Seeds, &c., consigned to the Horticultural Society, to be delivered duty free.—C. M. 12th October, 1818.

PROHIBITED ARTICLES, intended as Patterns, to be delivered, duty free, upon bond being given, to export the same.—T. O. 11th February, 1810.

RESERVES, duty on. See *Ginger, Preserved*, p. 47.

PLATE—Old British Plate. The Collectors and Controllers at the outports may allow the delivery *free of duty* of such old British Plate, as may have been taken abroad by the persons who bring the articles back, upon a declaration in proof that the same were taken out by them, that the property remains unchanged, and that no drawback was received thereon, the landing officers being also satisfied of the fact.—G. O. 9th November, 1814.

QUARANTINE REGULATIONS.—T. O. 25th March, 1834, and 13th August, 1836.

RAISINS.—The duty payable on Raisins deposited in warehouses of special security, when taken out for home use, shall be charged upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.

- An allowance is to be made on delivery for home use, of raisins, in warehouses of extra security, not exceeding 3 per cent. for the first 12 months, and exceeding that period, not more than 4 per cent.—T. O. November 29th, 1836.

- All reasonable deficiencies on boxes, drums, and baskets of Raisins and Figs ascertained on delivery for exportation from the Legal Quay Warehouses, may be remitted upon a Certificate from the Landing Surveyor that no fraud is suspected, and that the deficiency has arisen from natural causes.—B. M. 25th July, 1844.

RE-PACKING REGULATIONS.—The practice of re-packing certain goods in the bonded Warehouses, under the Act 8 and 9 Vict. cap. 91, s. 135, is as follows:—

1st. That on a written request of the merchant for the separation into one or more packages of the whole contents of any original package or packages being made to the Warehouse-keeper in charge of the goods, he do enter the necessary particulars in a Blue Book, to be called a Re-packing Book, and apply to the Landing-Surveyor to appoint a landing-waiter to attend to the separation and re-packing, which is to take place *only once*.

RE-PACKING REGULATIONS, continued.

2nd. That the landing-waiter do tare and weigh the re-packed packages, number each progressively, and mark thereon the weight of the contents, with the mark, number, and weight of the original package, and insert the same in the re-packing book, as well as in the Locker's books, discharging the entry made therein at the time of landing, according to the extent of the alteration.

3rd. That the re-packing book be then returned by the landing-waiter to the Warehousing department, where the particulars of the new account, as returned by the landing-waiter, are to be recorded in the general registers, deducting from the original entry the total number of original packages which have been re-packed, with the net weight of the new ones, charging the duty upon the relative proportion of the deficiency on such portion of the goods as may be cleared for home use, carrying the same to the old account in full discharge thereof, and taking care that the duty on such deficiency be fully paid before any order is issued for the delivery of any part of the re-packed goods, which may then be permitted, under the same regulations, as are observed in respect of the delivery of packages that have not been repacked.—B. O. 20th February, 1824.

— When the contents of a package upon which an average Tare has been allowed, shall be required to be subdivided in warehouse, the gross weight thereof should be previously ascertained, and the actual Tare afterwards taken and deducted from such gross weight; and in the case of TEA, the usual allowance of one pound for draft, on each original package, should be added to the actual Tare, and the re-packing account so adjusted.—B. M. 25th February, 1845.

— The undermentioned articles when re-packed for exportation are to be restricted to packages containing not less than the quantities specified against each, viz.—

Tea 12lbs.

Currants 14lbs.

Pepper 28lbs.

Nutmegs and Spices of all

Sorts 14lbs.

the separation of articles in internal packages, such as Essential Oils, Plums, Figs, &c., being left to the discretion of the Landing Surveyor.—B. O. 9th March, 1844.

REGISTRARS at the several Docks to act as Landing Surveyors upon emergencies.—B. M. 6th December, 1842.

RETURNS, called for by the Lords of the Treasury, to be furnished by the principal officer of the department to which they refer, who is to correspond with the officers of other ports for such information as he may require.—B. M. 8th April, 1824.

REGULATIONS, Custom-House, regulations of.—B. M. 6th October, 27th November, 1835; and 11th March, 1836.

SECURITIES.—Scale required for the out-door department.—B. M. 10th January, 1833.

SEIZURES, officers making, to return the same according to the printed forms furnished, and report the value of the goods, stating also whether, in their opinion, fraud was intended.—B. M. 5th January, 1816.

— Particulars of all unavoidable expenses to be given.—B. M. 10th August, 1827.

— Regulations as to the disposal of.—B. M. 23rd October, 1832.

— of Spirits and Tobacco, scale of Rewards for.—T. M. 10th April, 1822.

— made by inferior officers are not to be participated in by a superior officer, unless actually present or having given information thereon.—G. O. 13th January, 1843.

SEIZURE NOTES, to be prepared immediately after seizure of the goods.—B. M. 3rd September, 1823; and 24th June, 1826.

SERVICES (Special or Extra) rendered by officers, &c., to be made out in the prescribed form, and forwarded to the Board within 21 days after the expiration of each quarter.—G. O. 16th February, 1841.

SHIP LETTERS.—The Post-master-General, being desirous of securing the landing of Letters brought to this country by private ships as soon as possible after their arrival off the coast, has made arrangements to remunerate the Masters of pilot and other vessels who are in the practice of looking out for homeward-bound ships, for the service of conveying the Letters on shore at the first port between the Land's End and Deal with which they can communicate; and it is hoped that the Commanders of such Ships will avail themselves of these opportunities to ensure an object of so much importance to the mercantile interests. As, however,

SHIP-LETTERS, continued.

the law imposes upon them the responsibility of landing the letters with safety as well as expedition, they will see the necessity of not entrusting the duty to any persons but those on whose respectability and punctuality they can fully rely.

The Commanders, who will by this arrangement be saved the expense of sending their Letters on shore will be paid the gratuity of two-pence each on letters, and a penny on newspapers, allowed by Act of Parliament, on application to this Office after they shall have reached their port of destination.—General Post-Office, 30th November, 1837.

SILKS.—In charging the duty thereon on any fractional part of a pound less than an ounce, in future, the following practice is to be pursued :—

When the draft is under 1 cwt. the oz. weight is to be used.

When the draft is 1 cwt. and under 2 cwt., not less than 2oz. to be used.

When the draft is 2 cwt. and under 3 cwt., not less than 3 oz. to be used.

And so on at the rate of 1 oz. for every cwt.—G. O. 25th January, 1843.

— When the material is exclusively silk, the rated duties are generally charged: when the warp or shoot is wholly composed of silk, or the major part in value is silk, the *ad valorem* rate is availed of, and it is classed to duty as “Silk Manufactures.” But when the material is a mixed one, with less than the half part, in substance or value, of Silk, it is charged to duty as “Goods Manufactured.”—See C. M. 14th August, 1829, 1st May, 1830; and G. O. 19th December, 1831.

SIGHT ENTRIES, Regulations affecting.—B. M. 26th November and 24th December, 1842.

SMUGGLERS, to be detained when the articles carried are Spirits, Tea, Tobacco, or Manufactured Silk of the value of 20l.—B. M. 29th November, 1833.

— When more than one is captured information to be exhibited before the magistrates individually.—B. M. 19th July, 1833.

SMUGGLING, rewards for the detection of.—B. M. 22nd July, 1830.

FOREIGN SPIRITS.

SPIRITS OR STRONG WATERS imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, shall nevertheless be deemed to be spirits or strong waters, and be subject to duty as such.—8 and 9 Vict. cap. 86, s. 134.

— imported in casks capable of containing the legal quantity (20 gallons) may be admitted to entry on payment of the proper duty, although the casks may be found to contain a less quantity, provided the officers are satisfied by an inspection of the casks that the deficiency has been wholly occasioned by absorption or leakage, and not by abstraction.—G. O. 30th December, 1833.

— The duty on a fraction of a gallon *of the strength* of spirits is not to be charged, unless the same amounts to 84-100 parts of a gallon, but any fraction exceeding that amount is to be charged as a gallon.—G. O. June 18th, 1825.

— The Officers are referred to the directions contained in the G. O. June 18th, 1825, and directed to apply the same to all spirits under proof, in like manner as they have hitherto been applied to overproof spirits, charging the duty on hydrometer-proof gallons only, when the fractions of a gallon amount to and exceed 84-100 parts of a gallon, and disregarding all fractions below 84-100 parts, as shown in the following example :—

The contents of a cask being 117 gallons, and the strength 11·5 underproof,

117
11·5
—
585
1287
—
13·455

117
Deduct 13·455
—
103·545

Being 103 gallons hydrometer-proof for duty.

The provisions and directions above mentioned are to be confined to spirits imported in casks of twenty gallons, and all spirits, whether in racked casks or ullages, containing a less quantity than 20 gallons, should be charged on the strength to the tenth of a gallon.—G. O. January 14th, 1843 and 1845.

SPIRITS, continued.

- may be imported in bottles of glass or stone, not exceeding the size of quart bottles.—8 and 9 Vict. cap. 86, s. 63.
- imported in bottles, must be charged on the strength thereof to the one-tenth of a gallon.—G. O. February 27th, 1827.
- The duty is not to be charged on *deficiencies* of spirits arising from wastage in warehouses of special security, but should any case of suspicion arise, in which the wastage has been out of ordinary course, the same must be specially reported to the Board.—B. M. February 22nd, 1828.
- The duties payable upon spirits when taken out of warehouse for home use shall be charged upon the quantities actually delivered, except that if the spirits (being any other than British Plantation Rum) shall not be in a warehouse of special security, no greater abatement on account of deficiency of the quantity or strength shall be made than shall be after the several rates of allowances following, viz.—For every 100 gallons hydrometer-proof.

For any time not exceeding 6 months	1 gal.
„ exceeding 6, and not exceeding 18 do. 3 galls.	
„ exceeding 18 months, and not ex. 2 yrs. 5 galls.	
„ exceeding 2 years, and not ex. 2½ yrs. 6 galls.	
„ exceeding 2½ years, and not ex. 3 yrs. 7 galls.	
And for every additional year	2 galls.

Provided that no abatement shall be made in respect of any deficiency in quantity of any spirits occasioned by leakage, and not by natural evaporation in whatever warehouse the same may be, except as is otherwise by this Act specially provided.—8 and 9 Vict. cap. 91, s. 22.
- deposited in warehouses of *ordinary security*, are entitled to the allowance of underproof that may have been ascertained on their first examination, exclusive of any further abatement to which the same may be entitled under the warehousing act.—G. O. 19th February, 1844.
- taken out of warehouses of *ordinary security*, the allowance thereon is to be made of one gallon for any fractional part of a gallon, amounting to or exceeding $\frac{1}{160}$ ths; but if the fractional portion is under $\frac{1}{160}$ ths, no allowance is to be made.—G. O. 23d September, 1839.

RITS, continued.

- from the Isle of Man shall not be imported into the United Kingdom, unless to be warehoused for exportation only, on forfeiture thereof.—8 and 9 Vict. cap. 86, s. 63.
- imported in packages *under the legal size*, may be entered by special permission of the Board in each case, provided they are *bonâ fide* for private use, and regularly inserted in the manifest and report, and consigned to the person for whose use they are intended, and provided the application and proof be made by such person and not by an agent.—B. M. 11th July, 1826.
- No abatement of the duties shall be made on account of damage received by spirits during the voyage, nor on any found derelict, jetsam, flotsam, or wreck.—8 and 9 Vict. cap. 86, s. 32.
- *sold at Custom-House Sales*.—There is to be granted to the purchasers of underproof spirits at the Custom-House sales an allowance for the deficiency of strength, in the same proportion as they would be charged on overproof spirits imported; the proper officers taking care that the spirits be put up at the actual proof strength.—B. O. 27th Oct., 1837.
- *for removal coastwise*, are to be not only re-dipped, but also gauged all round both at the port of shipment, and at that of destination, it being understood, that notwithstanding any slight discrepance in taking the dimensions of a cask at the port of receipt, which may alter the content, not exceeding a gallon, the cask is to be considered to have been correctly gauged.—G. O. 6th May, 1843.
- *sent coastwise under bond*.—The dispatch letter to contain the date of original warehousing, the strength per cent., whether under or overproof, the name of the Consignee, whether the spirits have been once or twice sampled, and in cases where Certificates are required, whether the spirits were imported with Certificate or otherwise.—B. O. 3rd September, 1832, and 17th September, 1839.
- The abatement for duty allowed by the Minute of the 24th August, 1832, on the deficiency not exceeding 5-10ths of a gallon in spirits removed coastwise, is to be made either in the liquid quantity, or in the

SPIRITS, continued.

strength, or in the quantity and strength conjointly, as the case may be.—B. M. 15th October, 1834.

BRITISH SPIRITS.

SPIRITS—British, Scotch, and Irish Spirits (¹) shall not be warehoused, nor be removed from or to England, Scotland, or Ireland respectively, unless in casks containing twenty gallons each at least, nor unless in vessels of the burden of fifty tons or upwards, on forfeiture of both vessel and goods.—6 Geo. IV. cap. 80, s. 97 ; and 6 and 7 Will. IV. cap. 72 s. 10.

— British, Scotch, or Irish Spirits warehoused for exportation only, may be shipped as stores, subject to the regulations in force for shipping rum as such.—6 Geo. IV. cap. 80, s. 100 and 151.

— British spirits may be bottled in warehouse, and afterwards removed for exportation, under the usual regulations, provided the spirits be transferred in casks under bond from the Excise duty-free warehouse, in the names of the distillers by whom the spirits were originally warehoused, (and not in the name of a dealer,) such bond to be cancelled on the receipt of a certificate from the officer of Customs that the spirits have been duly received into their custody.—T. O. 30th January, 1846.

— Plain British Spirits from the Channel Islands, for regulations respecting the importation of, see p. 171.

BRANDY.

BRANDY may be imported from France and Spain, as a special indulgence, in casks of *ten gallons* each, under the conditions and restrictions set forth in G. O. 19th Oct., 1831.

— may be exported to Mexico, Chili, or Peru, in casks containing not less than fifteen imperial gallons each.—G. O. 22nd Dec., 1827.

— in the same warehouse as wine may be drawn off and mixed therewith in the proportion of not more than ten gallons of brandy to one hundred gallons of wine.—8 and 9 Vict. cap. 91, s. 35.

(²) British, Scotch, and Irish Spirits may be bottled in warehouse for exportation under the regulations of the T. O. 30th January, 1846.

SPIRITS, continued.

- *imported in cases*.—The strength of one bottle in five cases only is to be tried, provided they do not contain more than three dozen bottles each, and a declaration is to be made by the importer upon the warrant, that the bottles are all of the same size, and that the Brandy therein is not above proof strength.—B. O. 11th March, 1833.
- An extra allowance is granted on account of deficiencies in Brandy, in cases when the spirits shall have been deposited in very damp vaults, or have remained for a long period in the bonding premises, upon the special application of the parties.—T. O. 26th Aug. 1843.
- Allowances on account of deficiencies in excess of the legal quantities on Brandy deposited in warehouses not of special security, may be made by the Collectors and Controllers, without application to the Board, in cases where the deficiency in excess shall not exceed three gallons per cask, observing that they are first to satisfy themselves that the deficiency has arisen from natural causes, and that no abstraction or improper interference has taken place, and that a written application be made to them by the parties in each case.—G. O. 21st Nov., 1843.
- may be vatted in the bonded warehouse, under the same regulations as Rum.—B. M. 30th June, 1834.
- may be bottled for exportation under the same conditions as Wine and Rum.—T. O. 10th May, 1827.

GENEVA.

- GENEVA may be imported in glass bottles, containing not more than three pints in each of such bottles.—9 and 10 Vict. cap. 102.
- may be vatted at the London, St. Katharine, and West India Docks.—B. M. 21st June, 1834.
- deficiencies on, when arising from natural causes—duty thereon to be remitted, reference being had to the regulations in respect to deficiencies in Brandy contained in G. O. 21st November, 1843.—T. O. 18th Nov. 1844.

RUM.

- RUM.—No duty shall be charged upon any deficiencies on British Plantation Rum, when taken out of warehouse (whether of special or of ordinary security) for home

SPIRITS, continued.

use except such as may be occasioned by leakage, and not by natural evaporation.—8 and 9 Vict. cap. 91, s. 22.

— Foreign Rum may be vatted with British Plantation Rum for exportation only.—B. M. 15th April, 1835.

— The produce of the different West India Colonies may be vatted in the bonded warehouses, and delivered for home use in legal quantities, on the import marks being effaced from the cask.—B. M. 20th and 25th April, 1834.

— the produce of British Possessions within the limits of the East India Company's Charter into which the importation of foreign spirits is prohibited, may be mixed with Rum the produce of the British West India Islands, both being certified as such produce respectively ; and the same when so vatted is to be brought to a separate account, and delivered in legal quantities for home consumption, exportation, or as ships' stores.—T. O. 9th April, 1842.

— No spirits⁽¹⁾ which shall have been imported into the United Kingdom shall be removed from England to either Scotland or Ireland, Scotland into England or Ireland, or from Ireland into England or Scotland, except such as shall have been duly warehoused, and which shall be in the warehouse at the time of such intended removal, and which shall be removed from one warehousing port to another warehousing port, according to the regulations required by law ; and all such spirits, when so removed, shall be liable to the duty payable thereon in that part of the United Kingdom into which they shall have been so removed, if they be entered for home consumption therein.—10 Vict. cap. 23, s. 3.

— No such Spirits shall be removed from Scotland to England, or from England to Scotland, except by sea.—S. 4.

— No such Spirits shall be removed, unless in ships of 60 tons burden or upwards, and unless in casks, or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of twenty gallons at the least, or in glass or stone bottles, not exceeding the size of quart bottles, being really part of the cargo of the ship in which such spirits are removed, and entered in the cargo book of the same.—S. 5.

⁽¹⁾ This and the four following sections refer to Rum and Rum Shrub only.—G. O. 12th August, 1847.

IRISH SPIRITS, continued.

- All spirits removed contrary to the provisions of this act shall be forfeited, and may be seized by any officer of Customs or Excise; and all persons concerned in such removing, or knowingly receiving or harbouring any spirits so removed, shall forfeit the penalty of 100*l.*, or treble the value of the said spirits, at the election of the Commissioners of Customs or Excise.—S. 6.
- No Spirits whereupon the duty imposed by this Act shall have been paid in Ireland shall be brought or carried from Ireland into Scotland or England; and no spirits whereupon such duty shall have been paid in Scotland shall be brought or carried from Scotland into England; and all such spirits so brought shall be forfeited, and may be seized by any officer of Excise or Customs; and all persons concerned in such bringing or carrying such spirits, or receiving such Spirits, knowing them to have been so brought or carried, shall forfeit 100*l.*, or treble the value of such Spirits, at the election of the Commissioners of Customs or Excise.—S. 7.
- *Vatted*.—The Board direct the following regulations to be observed in respect of British Plantation Spirits *vatted* under bond in warehouses not of special security, viz. :—

That all decreases before vatting be carried forward to the new vatting account.

That the duty be not charged for decrease until the clearance of the goods either for home use or for exportation; and that such part of the decrease as shall be apportioned to the packages for clearance be then charged, subject to the following allowances:—

On British Plantation spirits, the allowance of any loss not considered by the Landing Surveyor to be excessive, unless in cases of suspicion that abstraction has taken place.—G. O. 20th June, 1837.

SPIRITS BOTTLED.

- It shall be lawful to draw off in the warehouse any Rum of the British Plantations into reputed quart bottles or reputed pint bottles, and any other spirits into reputed quart bottles, under such regulations as the Commissioners of Customs shall direct, for the purpose only of exportation from the warehouse.—8 and 9 Vict. cap. 91, s. 35.

SPIRITS, continued.***Regulations for Bottling Spirits in Bond.***

1stly. A separate bonded vault is to be appropriated for that purpose.

2ndly. All spirits are to be drawn off into reputed quart or reputed pint bottles, and packed in cases containing not less than one dozen such quart or two dozen such pint bottles each.

3rdly. No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused are to be used, unless the full duties shall have been first paid thereon.

4thly. If any surplus quantity or sediment remain in the cask, the full duties are to be immediately paid thereon, or be destroyed in the presence of the proper officers.

5thly. The bottling is to take place in the presence of the proper officers, and under the frequent superintendence of the Landing Surveyor.—G. O. 7th September, 1832; 4th March, 1834.

SPIRIT SAMPLES.

- Half-a-pint of spirits may be taken as sample when warehoused,—G. O. 14th October, 1845.
- The samples required to be taken of each package of spirits removed coastwise, are to be taken immediately before removal, and are to be retained for a period of three months.—G. O. 1st May, 1832.
- When spirits are intended to be cleared for home use, two samples, free of duty, are to be allowed, viz.: one at the time of importation, and a second for the purpose of sale; and a further sample, free of duty, is to be allowed if entered for exportation, and the samples so drawn are not to be permitted to be returned into the casks.—G. O. 13th February, 1836.
- In the event of *two samples* having been drawn on spirits removed coastwise, another sample may be allowed at the port of destination for the purpose of sale, and a further sample should the goods be exported, such samples in both cases to be *duty free*.—G. O. 10th November, 1841.

IRITS, continued.

- Immediately prior to drawing samples for delivery, or for any revenue purpose, the practice must be observed of requiring all casks of spirits to be broken up from the places where they have been stowed, and to have them rolled over, and made up for re-gauging and re-trying.—G. O. 2nd November, 1844.
- Samples of Wine and Spirits at the outports to be the same in quantity as in London, which is 3 gills, and that quantity only is allowed, notwithstanding the bottles used for sampling may be capable of containing a greater quantity.—G. O. 30th Jan., 1837.

SPIRITS RACKED.

- SPIRITS racked.—A diversity of practice appearing to exist at the outports in charging the duties on deficiencies of spirits, ascertained prior and subsequently to the operation of racking, the Board are of opinion that the following regulations should be adopted generally:—

1stly. That upon the racking of casks of spirits into smaller casks, the deficiency be ascertained both before and after the operation, and apportioned to each of the new packages, any further loss which may take place previously to delivery being added to that before ascertained.

2ndly. That upon the delivery, for home consumption, of racked spirits, except Rum the produce of British Possessions, an allowance be made in conformity with the Treasury Order of the 8th, and General Order of the 15th January, 1839; and any deficiency exceeding such allowance charged with duty.

3rdly. That upon such spirits being delivered for exportation, the whole deficiency be allowed, in conformity with the Minute of the 29th November, 1836, unless the same be excessive.

4thly. That upon the delivery of racked Rum the produce of the British Possessions, for home consumption or exportation, the whole loss be allowed, unless excessive, agreeably to the Minutes of the 29th November, 1836, and 14th June, 1837.—G. O. 1st March, 1842.

UFF—*Samples of*, not exceeding 1 lb. weight each, may be imported, provided they be reported as snuff samples,

SNUFF, continued.

and confined to ports at which snuff is allowed to be imported.—T. O. 30th Nov., 1822.

.... *packages of, under the legal size, bonâ fide* for private use, regularly reported and consigned to the person for whose use it is intended, and application and proof being made by such person, and not by an agent, may be entered by special order of the Board of Customs in each case.—C. M. 1st Nov., 1826.

.... *brought to the Queen's warehouse* for security of duties, and Snuff seized which will not sell for the amount thereof, to be destroyed.—T. O. 17th, C. M. 22nd Nov., 1826; also, 5th Jan., 1827.

STATIONERY.—Allowances of, to officers and clerks.—B. M. 24th Feb., and 18th March, 1843.

STEAM-VESSELS, may import according to their gross tonnage, without excluding the engine-room.—T. O. 9th June, 1827.

— No goods to be shipped on board after half-past three o'clock on the day of clearance.—C. M. 25th Oct., 1830.

— conveying passengers and baggage coastwise, subject to coast regulations.—C. M. 6th May, 1831.

— from foreign parts, may unload at East India Docks outer wharf.—C. M. 10th May, 1834.

STONE—When the weight may be ascertained by measurement the Landing Surveyors are to write in words at length the number of feet equal to a ton. With regard to Stone in blocks, shaped or rough scalped, the computation of 16 ft. to the ton to be deemed sufficient.—B. M. 30th April, 1844.

SUCCADES.—All fruits preserved with sugar, whether in a liquid state or not, are succades, and chargeable with duty as such, unless they are otherwise charged by name.—B. O. 11th Jan., 1844.

— The produce of Guernsey, sweetened with British refined sugar, to be charged with the foreign duty.—B. O. 7th Feb., 1843.

SUGAR.—Parties entering sugar for the purpose of being *used in distilleries* are to state on their warrants, in addition to the number of packages and the weight upon which the duty is to be paid, the name of the warehouse or place from which the sugar is to be removed,

GAR, continued.

and the name of the distillery and distiller to whom the same is to be carried.—G. O. 25th May, 1847.

- If satisfactory proof be laid before Her Majesty in Council, that as respects any British Possessions within the limits of the East India Company's Charter the importation of foreign sugar has been prohibited, it shall be lawful for Her Majesty by any order in council to declare that sugar and molasses, *the growth and produce of any British Possession*, may be imported from thence into the United Kingdom, and entered at the lower rates of duty imposed on sugar and molasses, *the growth and produce of British Possessions within the limits of the East India Company's Charter, into which the importation of foreign sugar has been prohibited*; and from and after the publication of such order, whilst the same shall continue in force, the sugars and molasses therein mentioned may be so imported, and entered accordingly.—9 and 10 Vict. cap. 63, s. 3.
- Before any sugar shall be entered as being *the produce of a British Possession in America, or of the Island of Mauritius, or of any British Possession within the limits of the East India Company's Charter*, the master of the ship importing the same shall deliver a certificate of proof of such produce, and the master shall make a declaration⁽¹⁾ that such certificate was received by him at the place where such sugar was taken on board, and that it is the same as is mentioned therein.—8 and 9 Vict. cap. 86, ss. 38 and 39.
- Before any sugar shall be entered as being of the *produce of any of the provinces composing the Presidency of Fort William in Bengal, or of any of the dependencies thereof, being a British Possession*, at the lower rate of duty fixed by this Act, the Master of the ship importing the same shall produce a certificate⁽¹⁾ duly signed, that such sugar was the produce of the district, and that the importation into such district of foreign sugar, or sugar the growth of any British Possession into which foreign sugar can be legally imported, is prohibited.—6 and 7 Wm. IV. cap. 26, s. 5.
- Molasses, imported from Calcutta, are to be specially examined, and any importation of a doubtful character is to be specially reported to the Board, accompa-

⁽¹⁾ See Declaration No. 16, p. 30.

SUGAR, continued.

nied by a sample of the article, for the purpose of analysis.—G. O. 14th September, 1832.

— Samples of sugar are not to be deemed deficiencies, but to be charged with duty at the time of delivery of the packages from which such samples may have been taken, as the samples of all other goods are (spirits excepted). And the sweepings of the sugar warehouses are to be charged with the molasses duty, subject to such allowance for dirt, &c., mixed therewith, as the proper officers shall consider the sweepings entitled to.—B. M. 31st August, 1832.

— Samples of sugar may be admitted duty free, provided they are imported only as samples.—B. M. 4th August, 1841.

— Tares allowed on British Plantation Sugar:—

				cwt.	qr.	lb.	
On Barrels or Casks, weighing under							
8 cwt.	.	.	.	0	0	14	per cent.
On Hhds. weighing 8 and under 12 cwt.				1	0	0	each cask.
"	"	12	"	15	1	1	12
"	"	15	"	17	1	2	0
"	"	17	and upwards		1	3	0

G. O. 11th December, 1821.

— *deposited in warehouses of special security*,—the duty thereon is to be charged on the weight actually delivered; and in warehouses *not* of special security, no greater abatement on account of deficiency shall be made than at the rate of 3 per cent. for the first three months, and 1 per cent. for every subsequent month, during which such sugar shall have been warehoused.—8 and 9 Vict. c. 91, s. 22.

— After the expiration of the first three months (referred to in the preceding paragraph) no further allowance for deficiency on sugar deposited in warehouses not of special security is to be made until the sugar shall have remained therein a full month from the expiration of such period.—G. O. 7th December, 1838.

— No smaller weight is to be used in the weighing of hogsheads, tierces, and chests of sugar, than the 2lb. weight; but in weighing boxes, barrels, and bags, the 1lb. weight must be used.—B. M. 8th January, 1833.

— *Refined*, may be shipped for bounty, without restriction as to package.—T. O. 16th, B. M. 20th January, 1829.

SUGAR, *Refined*, continued.

- entered for Bounty, regulations to be observed.—
B. M. 15th January, 1831.
- entries may be passed prior to bonds being executed.—B. M. 4th February, 1832.
- *for Export*.—Searcher to select for examination one or two lumps of each filling or boiling. If found agreeable to law, such parcel to be passed; but should cause for suspicion arise, a further examination to be made.
- *packed in hogsheads*, is to be examined upon its receipt at the quays or docks, provided the searchers are in possession of the cocket and bill; and a separate clearance is to be made for the quantities from time to time sent to the quay for shipment; and is not to be subject to examination after being exposed there for any considerable time.—B. M. 15th January, 1831.
- to be delivered on landing weights, unless re-weighing required by the proprietor.—B. M. 18th August, 1832.
- *The duty on deficiencies arising in transitu on Bastard Sugar*, the produce of sugar refined in bond, is that chargeable on sugar “not equal to white clayed,” *the growth and produce of a foreign country*.—B. O. to Hartlepool, No. 27. 13th March, 1847.
- No duty is due upon *deficiencies of Bastard Sugar and Molasses, refined in bond*, deposited in bonded warehouses for the purpose of exportation, provided there be no reason to suspect fraud.—T. O. 18th August, 1844.
- *in bags or mats*, to be taken into the warehouses direct on landing, for the purpose of being sampled, weighed, and tared.—B. M. 10th May, 1822.
- Regulations for delivery of, from the warehouses.—B. M. 31st August, 1832, and 2nd January, 1838.

SUPERANNUATION ALLOWANCE. — The Superannuation allowance to be granted to such officers and clerks who shall have entered the Public Service *prior to the 5th day of August, 1829*, shall not exceed the following proportions with reference to the amount of their salaries, and the periods of their services respectively; viz :—

SUPERANNUATION, continued.

To an officer, clerk, or person who shall have served
10 & under 15 years, not exceeding $\frac{4}{12}$ { of the salary and
emoluments.

15	„	20	„	„	$\frac{5}{12}$	„
20	„	25	„	„	$\frac{6}{12}$	„
25	„	30	„	„	$\frac{7}{12}$	„
30	„	35	„	„	$\frac{8}{12}$	„
35	„	40	„	„	$\frac{9}{12}$	„
40	„	45	„	„	$\frac{10}{12}$	„
45	„	50	„	„	$\frac{11}{12}$	„

and for 50 years or upwards, any annual allowance not exceeding the net amount of the salary and emoluments of his office.

To any officer or clerk who shall have entered the public service *subsequent to the 4th day of August, 1829*, any superannuation or allowance shall not exceed the following proportions with reference to the amount of their salaries, and the periods of their services respectively; viz:—

To an officer, clerk, or person who shall have served
10 & under 17 years, not exceeding $\frac{3}{12}$ { of the salary and
emoluments.

17	„	24	„	„	$\frac{4}{12}$	„
24	„	31	„	„	$\frac{5}{12}$	„
31	„	38	„	„	$\frac{6}{12}$	„
38	„	45	„	„	$\frac{7}{12}$	„
45 yrs., and upwards	„		„	„	$\frac{8}{12}$	„

and in no case shall any superannuation or allowance exceeding two-thirds of the salary and emoluments of any such officer, clerk, or person be granted.—4 and 5 Wm. IV. cap. 24.

TALLOW.—The officers are strictly enjoined to accurately examine the same before passing it for duty—a case having occurred at one of the outports, wherein the officers had passed tallow as grease.—G. O. 19th August, 1841.

TARE.—*Outport*—for goods coastwise not to be altered.—B. M. 16th February, 1831.

TEA, waterborne at Canton, and received on board the British importing ship at the most convenient place on the coast for the purpose of taking in her cargo, is held to be imported from Canton, and consequently admissible in this country.—T. O. 24th February, 1840.

The following regulations are to be observed on the importation of tea:—

A, continued.

That the warehouses which may be approved are to be exclusively appropriated to that purpose.

That the article be weighed and examined at the time of importation, the officers taking care that all the packages imported in each vessel be "scribed" with a progressive number, with the initials of the vessel's and master's names, and the gross landing weight; and that the duty be charged according to the quantity and quality then ascertained.

That no packages be allowed to be divided into smaller packages, (except for the purpose of stores,) nor the mixing of Tea of any sort or sorts be permitted in the warehouse, either for home use or for exportation.

That the packages be sorted and arranged in the warehouse by the occupier, according to their respective "chops" or "beds," so as to enable the officers to select from each the required number of packages for taring, and to ascertain the proper tare to be allowed on the packages in each "chop" or "bed," and that the rule to be observed as to the number of chests to be turned out in each "chop" or "bed," being of the same size and description of Tea, be as follows, viz:—

1 to 5 —5	Chests of the same size and description of teas.	1 turned out
6 to 40 —40		3 ditto
41 to 80 —80		4 or 5 ditto
81 to 120—120		5 ditto
121 to 200—200		6 ditto
201 to 300—300		8 ditto
301 to 500—500		10 ditto
501 to 800—800		12 ditto
801 & upwards		16 ditto

That in addition to the tare an allowance for draft is to be made of 1 lb. on each package exceeding 28 lbs. gross, to be deducted from the landing account.

That tea entered for exportation be previously weighed, and any deficiency of the landing quantity charged with duty, unless such tea be deposited in a warehouse of special security.

That the officers be authorized to draw samples of tea, not exceeding 3 oz. of each description and quality, unless under special circumstances, such samples to be disposed of as the Board may see fit to direct,

TEA, continued.

- and that the merchants or proprietors of the goods be allowed to take the like quantity as samples.—B. M. 10th July, 1834.
- *The removal of Teas* from the original ports of importation to any other warehousing port in the United Kingdom for the purpose of being re-warehoused for home use, is to take place under the regulations and conditions specified in the General Orders 14th June, 1831, and 3rd November, 1842; and tea so removed may be deposited in warehouses or floors already approved for other goods.—B. O. 10th July, 1834.
- *On Removal Coastwise*, re-weighing dispensed with, upon security being given at the port of removal, or on warehousing at the port of arrival, to enter the goods for home consumption, and pay duty on original landing weight.—B. M. 7th October, 1834.
- any small increase in weight, duty not to be charged.—B. M. 14th March, 1835.
- *Damage*, no abatement of duty on account thereof; but the importer may separate the damaged portion, and abandon it to the Commissioners of Customs for the duty.
- *Samples*, General regulation as to brokers and others, sampling quantities, &c.—G. O. 17th October, 1834; B. M. 13th October, 1834.
- is allowed to be removed from the vessel to other docks in decked lighters only, and in charge of an officer.—B. M. 16th August, 1834.

TIDEWAITERS, regulations for boarding.—B. M. 8th May, 1827.

- and *Watermen* not entitled to day pay for Sundays when off duty.—B. M. 20th October, 1831.

TOBACCO, *re-weighing on removal to another port* — Previous to such removal, provided the merchant shall declare the tobacco to be for *home use only*, and give security to pay duty according to the weight ascertained at the time of removal, all subsequent weighings at the port of destination shall be dispensed with.—B. M. 20th March, and T. O. 12th August, and 19th November, 1831.

- *Sampling*.—After weighing, the importer may draw a sample from each package, not exceeding 4lbs. The weight to be marked on a label attached to each sample, and signed with the landing waiter's initials;

TOBACCO, continued.

upon return of the first sample, a second may be permitted under similar regulations, as also a third and a fourth; but no more. When returned, such samples to be weighed; and after allowing for natural waste, on the following scale, all further deficiency to be charged to duty, or an equal quantity of tobacco to be returned by the importer, viz:—

If returned before the expiration of 3 months		4 oz.
3	and not exceeding	4 „ 5 „
4	„ „	5 „ 6 „
5	„ „	6 „ 7 „
Exceeding . .		6 „ 8 „

In case the sample be not returned, when the package is reweighed for home use, the weight thereof is to be added to the duty weight; and in order to prevent the labels being made use of as a protection to smuggling, they are to be destroyed in the presence of the proper officers.—B. M. 27th December, 1825; 25th February, 1832; and 15th October, 1846.

- *Stores, injured, may be re-manufactured.*—Unconsumed stocks injured by the voyage may be delivered for re-manufacture, upon bond being given to return the same into the warehouse within a limited period.—B. M. 6th September, 1833.
- *Stores* may be removed from the manufacturer's premises to the custody of Customs' officers with Excise permit only.—T. O. 16th January, 1837.
- *for Drawback.*—Before shipping, the manufacturer shall give bond for its due exportation, stating the date of inward entry. It must be regularly cleared with the proper officers of Customs, who are to attend the shipping; and, whenever necessary, re-examine the same, to satisfy themselves that such tobacco is that described in the account, and is not of less value than the amount of drawback. Upon the officers being satisfied that the duties have been paid thereon, a debenture shall be granted.—B. M. 28th June, 1825; 9th July, 1836; and 22nd February, 1842.
- The duties payable on tobacco when taken out of warehouse for home use, shall be charged upon the weight delivered.—8 and 9 Vict. cap. 91, s. 22.
- The Commissioners of Customs shall out of the moneys arising from the duties of Customs, provide warehouses for warehousing of Tobacco, at the ports into

TOBACCO, continued.

which it may be legally imported.—8 and 9 Vict. cap. 91, s. 5.

- All seized tobacco and snuff, and all tobacco and snuff brought to the Queen's warehouse for security of duties, and which will not sell for the amount of the duties, is to be destroyed.—T. O. 17th, and B. M. 22nd November, 1826; and 5th January, 1827.
- Damaged tobacco cut off in the warehouse, is allowed to be exported on the same being packed into casks, chests, or cases of the legal weight, and on the usual export bond being entered into.—B. O. 4th March, 1830.
- In weighing tobacco, the scale is to preponderate on the weight side; 2 lbs. being deducted from the total weight, in cases where the package is above 450 lbs.; and 1 lb. where the package does not exceed that weight.—B. O. 10th April, 1833.
- *Removed under bond for exportation* may be weighed, as heretofore, at the port of dispatch; but, upon the same being re-weighed at the port of arrival, one pound only is to be deducted from the weight in the preponderating scale, instead of two pounds, as at present.—G. O. 20th March, 1844.
- Leaf tobacco, purchased at Custom-House sales, is to be delivered to licensed manufacturers only.—G. O. 8th September, 1818.
- No leaf or unmanufactured Tobacco, under Bond, can legally be removed from one warehousing port to another, or from one warehouse to another in the same Port, without a permit from the proper officers of Excise.—G. O. 2nd October, 1813.
- When parties are desirous of deferring the weighing of Tobacco net for an indefinite period, until it suits their convenience to sample or weigh the same for duty, there is no objection to packages of unmanufactured Tobacco being weighed gross upon importation, and the marked tare, if any, or an estimated tare allowed thereon, in like manner as directed by Minute of 22nd July, 1826, with regard to packages of Cigars.—B. M. 24th September, 1846.

TRANSHIPMENT.—The transhipment of goods is to be confined to heavy or bulky articles, for immediate export-

ANSHIPMENT, continued.

ation only ; but when it may appear expedient to extend the indulgence to goods loading coastwise, or to the weighing of goods on board ship for home use, the additional expense incurred by the attendance of the officers on such duty is to be defrayed by the parties requesting the indulgence.—B. O. 31st January, 1835.

APENTINE, Oil or Spirits of.—A particular examination is to be made of such goods, and, in the event of any importation of a suspicious character, it must be specially represented to the Board, and a sample of the article transmitted.—G. O. 30th March, 1843.

PES, from the British colonies, may be delivered by the landing officers, on application in writing being made to the Principal Officers at the respective stations, stating the name of the importing vessel, with the marks and numbers of the packages, and upon the consignee or type-founder giving proof of the old Types being of British manufacture, and that their return is accompanied with orders for a fresh quantity of new Types.—C. M. 11th September, 1827.

ELESS and WASTE BOOKS, &c., at Outports,—Regulations as to disposal of.—G. O. 10th May, 1842.

LVET, Woollen mixed with Cotton or Linen, to pay as Goods manufactured.—B. O. 1st May, 1830.

NEERS, of Rose Wood, Maple, and other hard woods, (specified in class 4 of 5 and 6 Vict. cap. 47,) are to be charged with duty as Goods manufactured unenumerated, &c.—G. O. 28th February, 1843.

SSELS, seized, to be examined as to whether they are entitled to British registry, and their value to be returned into the Court of Exchequer.—C. M. 8th January, 1818.

— built in a British Possession in Asia, Africa, or America, and navigated under a certificate as provided in Registry Act, s. 11, shall not be registered in the United Kingdom in any other name than that stated in the certificate.—C. M. 21st April, 1835.

— Licenses,—Regulations and limitations regarding.—C. O. 3rd April, 1817; 4th March, 1818; 21st August, 1827; 12th January, 1832.

— Outward-bound, may take in goods from lighters from sunrise to sunset.—C. M. 18th July, 1829.

VESSELS, continued.

- not to work overhours, but in cases of absolute necessity.—C. M. 14th August, 1824.
- may take in heavy goods for exportation, previous to discharging all her inward cargo, upon certificate of the necessity of such being shipped.—C. M. 30th July, 1819.
- not to go out of port in ballast, with stores on board, without being regularly cleared.—G. O. 17th July, 1834.
- clearing out with Passengers' Baggage and Stores only.
— Master to produce his receipt for light dues, and, in case of refusal, the circumstance to be laid before the Board and Trinity Corporation; but the clearance not to be withheld.—G. O. 15th October, 1834.
- clearing out with Convicts, Troops, &c.—Regulations in regard to Stores.—G. O. 17th September, 1834.
- seized, Stores and Materials of.—An account to be rendered by the coast-guard to the Customs.—C. M. 9th January, 1834.
- clearing of.—All goods brought to the Queen's warehouse for security of duty, from steam-vessels, and any others upon which detention by the Master of the importing ship, or his broker, has been placed, cannot be delivered to the parties applying for the same without production of a bill and receipt for the payment of freight and disbursements thereon.—B. O. 31st July, and 21st August, 1835.
- Foreign—resorting to the coasts of the United Kingdom, for the purpose of fishing, to be looked after, and such quantity of Spirits as may exceed a fair allowance for present use is to be secured in the Queen's warehouse until the vessel's departure.—G. O. 4th February, 1842.

WASTE PAPER, Useless Books, and Documents, that accumulate at the outports,—how to be disposed of.—G. O. 10th May, 1842.

WAREHOUSES, not of Special Security.—Privileges and limited allowances for deficiencies on Currants, Raisins, Figs, Hams, Cheese, and Wine, extended to Warehousing Ports generally.—T. O. 11th, B. M. 29th November, 1836.

WAREHOUSING ENTRIES, for Taleable Goods, not specifying number or quantity, shall not apply to Leather Gloves.—B. M. 27th February, 1844.

WARRANTS and DOCUMENTS to the East India Warehouses, regulations for the Transmission of.—B. O. 14th December, 1837.

— passed previously to Vessels reporting, not to be acted on, except for Fresh Butter, Meat, Poultry, Green Fruit, and Vegetables, which may be entered the day preceding the vessel's report.—B. M. 11th February, 1841, and 9th December, 1842.

— incorrect, to be returned to the Bench Officers for correction and amendment.—B. M. 3rd May, 1823, and 1st March, 1825.

— Warehousing—regulations governing.—B. M. 2nd January, 1840.

— date of, may be altered in the Warehousekeeper's office.—B. M. 22nd August, 1823.

WATERMEN and DAY-PAY OFFICERS, Superannuation regulations.—B. M. 10th September, 1821.

WATCHMEN, to be paid the same rate as weighers when acting.—B. M. 7th April, 1830.

WEIGHERS and LOCKERS, to be paid monthly.—B. M. 27th January, 1825.—Regulations affecting.—B. M. 13th August, 1818; 1st July and 17th August, 1819; 12th July, 1826; 12th October, 1826; 31st January, 1827; 23rd February, 1828; 23rd July, 1829; 11th February, 1830; 7th March, 1835; 7th June, 1839; 16th November, and 14th December, 1842.

WEIGHTS and MEASURES, Uniformity of.—T. O. 14th December, 1825.

— used by Officers of Customs, do not require to be stamped, whether the property of the Crown, or belonging to any corporation or individual; and the practice of charging duties of the Crown on the heaped bushel, to be adhered to, it not being the intention of the Weights and Measures Act to vary the amount of duty.—C. M. 7th December, 1835. See also G. O. 3rd January, 1835.

WINES.

WINES, deposited in warehouses of special security, shall, when taken out for home use, be charged with duty upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.

WINES, continued.

— The following allowance shall be made on wine deposited in warehouses not of special security, when taken out for exportation,

Upon every Cask.

For any time not exceeding one year . . .	1 gallon
„ exceeding one year, and not exceeding two years . . .	2 „
„ exceeding two years . . .	3 „
8 and 9 Vict. cap. 91, s. 46.	

Wastage on Wines in warehouses not of special security.—

The following allowances for waste will be made on—

Casks containing less than 30 gallons :—

For any time not exceeding one year, for every 100 gallons	2 gallons.
Exceeding one year, and not exceeding two years, for every 100 gallons	4 gallons.

Casks containing 30 Gallons, and not more than 70 Gallons :—

For any time not exceeding one year, for every 100 gallons	1½ gallons.
Exceeding one year, and not exceeding two, for every 100 gallons	3 gallons.

Casks containing more than 70 Gallons :—

For any time not exceeding one year, for every 100 gallons	1 gallon.
Exceeding one year, and not exceeding two years, for every 100 gallons . . .	2 gallons.

And in the same proportion for any number of years, the casks may respectively remain in the warehouse, provided the total allowances do not in any instances exceed the following, viz. :—

A Quarter Cask	5 gallons.
A Hogshead	7 gallons.
A Pipe	9 gallons.

And subject to the same condition as that now in force; viz.—That no allowance be made for the fractional part of a gallon, unless it amounts to $\frac{40}{100}$ parts, in which case one gallon may be allowed.—G. O. 11th April, 1843.

And further, in all future cases of deficiency of wine deposited in bonded warehouses, where it shall satisfactorily

WINES, continued.

appear that the same has arisen from natural causes, any quantity not exceeding two per cent. on the ullage contents of each cask,—a written application to be made to the Collector and Controller in each case.—G. O. 30th September, 1843.

- *Fortifying—Filling up Casks—Racking off Lees.*—It shall be lawful to draw off and mix with any wine any brandy secured in the same warehouse, not exceeding the proportion of 10 gallons of brandy to 100 gallons of wine. And also in the warehouse to fill up any casks of wine from any other casks of the same respectively secured in the same warehouse. And also in any warehouse of special security to rack off any wine from the lees, and in such warehouse to mix any wines of the same sort, erasing from the cask all import brands.—8 and 9 Vict. cap. 91, s. 35.
- No alteration shall be made in any packages of wine, either in bottling, drawing off, mixing, or filling up, except after due notice being given, and under such regulations as the Commissioners of Customs shall direct.⁽¹⁾—8 and 9 Vict. cap. 91, s. 36.
- upon racking casks of wine into smaller casks, the deficiency must be ascertained both before and after the operation, and be apportioned to each of the new packages; and any further loss which may take place previously to delivery, must be added to that before ascertained.—G. O. 1st March, 1842.
- Upon the delivery for home consumption or exportation of wines so racked, the allowances sanctioned by the 46th sect. of 8 and 9 Vict. cap. 91, and the Board's Minute of the 29th November, 1836, are to be made, and any loss exceeding such allowances is to be charged with duty.—G. O. 1st March, 1842.
- *in cases*—is not to be warehoused in the same room as spirits and cordials.—B. O. 9th May, 1844.

(1) It is the practice to permit wines of the same sort, entry, mark, and brand to be vatted and returned to the original entry, without erasing the import marks and brands, upon application to the Board in each instance.

Wines of different sorts may be mixed for the purpose only of exportation, upon application in each instance to the Board; all import marks and brands to be effaced from the casks.

Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.

WINEs, continued.

- It is the practice in the port of London not to open any bottle entered as containing wine, unless the officers have reason to suspect that the bottles contain spirits, cordials, or other articles chargeable with a different rate of duty, and then only in the presence and with the sanction of the Landing Surveyor, the corks being replaced as soon as the contents of the bottles are ascertained.—G. O. 26th March, 1836.
- *Sweet or Made Wines, the produce of the Channel Islands*, are to be charged with a countervailing duty equivalent to the Excise duty payable upon the proportion of spirits contained in such wines, viz. at the rate of 10 per cent. ; thus,—

If imported into England	. .	9d. per gallon
" Scotland	. .	4d. "
" Ireland	. .	2½d. "

 and an additional duty of ¼d. per gallon, under the Act of 3 Vict. cap. 17, s. 2, provided the said wine does not contain a greater quantity than 20 per cent. of proof spirit, in which case it would become chargeable with a duty equivalent to the Excise duty payable upon British, Scotch, and Irish spirits respectively.—G. O. 3rd October, 1840.
- *Sweet or Made Wines*, containing from 10 to 20 per cent. of proof spirit, having lately been imported from Guernsey and Jersey, and admitted to entry duty free, as the produce and manufacture of those islands ; —the Board have directed that, upon all future importations of wine, the produce of the Channel Islands, the proportionate countervailing duty of Excise be charged on the per centage of proof spirit contained therein, after deducting 10 per cent. for vinous fermentation.—G. O. 1st February, 1842.
- *Sweet Wines* not allowed to be fortified with brandy to a greater extent than three gallons per hogshead, or about 6 per cent.—B. O. 12th August, 1830.
- *in bottles*, duty to be charged on actual number of full bottles, including that which is open for tasting.—B. O. 22nd November, 1826.
- *unsound*, may be cleared on payment of the vinegar duty, under authority of Treasury Order, provided vinegar in the following proportions be mixed with the wine ; viz—

WINES, continued.

4 galls. Vinegar to a pipe of Wine.

2 ,, ,, hogshead do.

1 ,, ,, quarter cask do.

The duty is to be paid on the re-gauged quantity.

— Madeira imported from a port in Europe, is inadmissible for home use.—B. M. 27th July, 1832.

WOOD.—On the importation of Deals, Battens, Fir Boards, Planks, and Staves, assortments of which can be made of each description respectively, so that each assortment be of similar dimensions, the landing officers may pile and measure one great hundred of such Deals, Battens, Boards, or Planks of each assortment, when exceeding that quantity, and, having computed the cubic contents thereof, proceed to deliver the remainder by tale; and on the final discharge, reduce the quantity of each denomination into cubic feet; and on the importation of Staves from foreign countries, the landing officers may pile and measure three great hundred of each assortment thereof, and having computed the cubic contents of the same, proceed to deliver the remainder by tale; and on the final discharge, reduce the quantity of each denomination into cubic feet, observing, that in taking the dimensions of all wood goods in pile, the fractional parts of an inch be rejected.—G. O. 10th October, and 15th November, 1841.

— A diversity of practice having prevailed at the outports, in assessing the duty on Balks or Fir Quarters, the Board direct that the regulations of the Minute of the 23rd December, 1842, by which the officers in London are instructed to cause sixty of each assortment of Balks or Fir Quarters, under five inches square, to be taken, for the purpose of being piled and measured, in order to form an average for each pile comprised in the importation, instead of 120,—be extended to the outports.—G. O. 22nd May, 1843.

— Deals, Battens, Boards, and Planks, are not to be measured singly unless they exceed 21 feet in length by 3 inches.—G. O. 18th July, 1843.

— The following regulations are to be observed in admeasuring certain Timber and Wood Goods :—

1st. That Timber and Wood, not exceeding two feet in content be piled and measured in bulk.

WOOD, continued.

2nd. That Deals, Battens, Boards, and Plank of all sorts, exceeding 21 feet in length, if measured singly; and Timber or Balk five inches square and upwards, exceeding two feet, and not exceeding five feet in content; and Fir Plank (commonly called thick stuff) under 8 inches thick, be measured to one quarter of a foot in length, one quarter of an inch in breadth and thickness, and the content computed to the tenth of a foot.

3rd. That Timber and Wood, five and under eight inches square, and exceeding five feet in content, be measured to half a foot in length, the breadth and thickness to one quarter of an inch, at the middle of the piece, and the content computed to half a foot, agreeably to the existing practice.—G. O. 14th June, 1815.

- The importer or person entering Timber or Wood to be charged with duty by measurement, shall, at his expense, sort, pile, frame, or otherwise place the same in such manner as the Commissioners of Her Majesty's Customs may deem necessary to enable the officers to measure and take a true and correct account thereof; and in all such cases when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the officers on account of the interstices arising out of such process of sorting, piling, framing, or placing: Provided always, that all Battens, Boards, Deals, and Planks, exceeding 21 feet in length, may be measured by the piece, and the account thereof taken separately.—8 and 9 Vict. cap. 86, s. 62.
- Battens and Deals may be sawn in bond without special appointment, the identity being preserved in each case.—B. M. 21st November, 1833.
- Deal Ends not worth the duty may be reduced to firewood.—G. O. 20th June, 1824.
- Oak Knees.—The fraction of half a foot in content, to be charged on all under 5 feet, and thrown off when measuring 5 feet and upwards.
- Goods Overtime, may be put up for sale in the bonding-yard to avoid a removal to the burning-ground.—B. M. 6th July, 1821.
- not worth duties to be reduced to firewood.—B. M. 28th September, 1821.

OOD, continued.

- Ships laden with, Regulations for boarding Tide-waiters, &c.—B. M. 21st March, 1837.
- *Vessels with wood goods from the British Colonies in North America* are allowed to discharge their cargoes from six o'clock in the morning until six o'clock in the evening, from the 21st March to the 21st September; and from sunrise to sunset from the 21st September to the 21st March.—G. O. 25th September, ¹⁰³/₁₈₄₆.
- All sawn or hewn timber, wood, plank, or thick stuff of 8 inches or upwards on the smallest side, not being wood planed, or otherwise dressed or prepared for use, may be deemed hewn, and charged with duty as such.—T. O. 9th May, ⁵⁶/₁₈₄₆.
- Timber or Wood, sawn, split, or hewn, of a triangular form, measuring 9 inches or upwards from the centre of a circular base to the apex; and pieces measuring 8 inches or upwards to the apex from the centre of a straight base, not being planed or otherwise dressed, may be admitted as hewn.—G. O. 9th Aug., ¹¹¹/₁₈₄₇.
- *Timber and wood 8 inches square and upwards*, and not exceeding 10 feet in length, and round wood 9 inches in diameter and upwards, and not exceeding 10 feet in length, are to be measured according to the following regulations, viz.—the length of each piece to half a foot and the breadth and thickness of square, and the diameter of round timber to a quarter of an inch, the content being computed to half a foot.—G. O. 16th April, ³⁸/₁₈₄₇.
- *Railway Sleepers*.—A diversity of practice appearing to exist in the mode of delivering pieces of timber intended for “Railway Sleepers,” at some of the out-ports, the Board direct that in future upon the several importers of such goods endorsing upon the entries in the first instance, the particulars of each cargo, with a view of enabling the discharging officers to classify and take the measurement and tale of the same on landing, 120 pieces of each assortment be taken indiscriminately and at different periods during the discharge, and measured separately, in conformity with the General Orders ³⁹/₁₈₄₆ and ¹⁰⁴/₁₈₄₆, observing that when the pieces are of a triangular form and exceed 2 feet in content, they are to be measured in the manner pointed out in the General Order ²³/₁₈₄₅, and the whole

WOOD, continued.

cargo computed and delivered according to the average content of each assortment thus obtained: Should any part of the cargo, however, be entered to be warehoused, each piece so entered, if exceeding 2 feet in content, is to be measured singly, and the number and content scribed thereon.—G. O. 13th March, ¹⁸⁴¹~~1840~~.

- *Timber of irregular dimensions, intended for Railway Sleepers* when not exceeding 2 cubic feet in content, is to be taken account of as directed by the 7th section of the Timber Measurer's Instructions: when they exceed 2 feet and do not exceed 5 feet in content, to be treated in conformity with the 17th and 23rd sections of the said Instructions; and exceeding 5 feet in content and not exceeding 10 feet in length, and being 8 inches square, and round wood 9 inches in diameter and upwards, the same is to be dealt with agreeably to G. O. 16th April, ¹⁸⁴⁴~~1843~~.—G. O. 23rd September, ¹⁸⁴⁴~~1843~~.

- The number and content only of each piece of *British Colonial Timber*, and not the length, and sides of each piece, as in the case of Foreign Timber, is required to be recorded in the Landing Book.—G. O. 15th October, ¹⁸⁴²~~1841~~.

- Entries for wood goods from the bonded warehouses at *outports* are not to be passed for smaller quantities than the following:—

Articles paying duty by tale, not less than one great hundred.

Articles paying duty by measure, not less than one load.—B. O. 26th September, 1820.

- *The fractional part of a foot less than 3 inches in length* is to be rejected in future in measuring Deals in bulk, agreeably to the practice observed with respect to Deals exceeding 21 feet when measured singly, and in cases where the pile consists of four great hundred of Deals or Planks, or six great hundred of Boards or Battens and upwards. The fractional parts of a foot less than 3 inches are also to be rejected in taking the width and height.—B. O. 22nd September, 1845.

- *Firewood.* The board with reference to the General Order, 13th Oct., ¹⁸⁴⁴~~1843~~, direct, that with the view to afford greater facility to the trade, such pieces of slabs

WOOD, continued.

or boards as shall be imported, not exceeding 18 inches in length, 10 inches in width and 1½ inch in thickness, may be delivered as Firewood, upon being split into *two* pieces only, the same being divided as nearly as practicable in the centre.—G. O. 13th March, ³⁹1847.

— *Firewood* may be framed whole and subsequently reduced.—B. O. 14th Oct., 1843, and 11th Sept., 1844.

.... The Board adverted to the General Orders, 10th Oct., 1820, and 17th Sept., 1830, directing that wood entered as Firewood, should, previously to being delivered, be reduced to the dimensions therein prescribed, or otherwise rendered unfit for any other purpose than firewood, and being of opinion that as a measure of facility to the trade, when wood of this description is reduced to lengths not exceeding 12 inches, the ends of Deals, Battens, and Boards may in future be split into two pieces only, by dividing them as nearly as practicable in the centre, instead of splitting them into three or four pieces as now required; and if the same exceed 12 inches and do not exceed 18 inches in length, that the ends of Deals and Boards may be split into 3 pieces instead of 4 pieces, and the ends of Battens into 2 instead of 3 pieces, as heretofore required, the practice now observed in regard to Timber ends being still adhered to.—G. O. 13th Oct., ¹¹⁴1846.

.... the fathom to be 6 feet wide, 6 feet high, and 6 feet long.—B. M. 2nd Sept., 1830.

.... When the amount of excess on Firewood shall not exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report.—G. O. 18th Oct., 1843.

WRECKED GOODS.(¹)—The provisions of the Board's Minute of 16th April, 1835, in regard to the disposal of derelict goods having become inapplicable in consequence of the Act 9 and 10 Vict. cap. 99, for consolidating and amending the laws relating to wreck and salvage, the said Minute is rescinded except as respects articles found wreck or derelict prior to 1st October, 1846, the disposal of which is still to be governed by that Minute, and all articles found after that date to be dealt with under the act before mentioned, the following regulations being observed:—

(¹) See abstract of an Act for Consolidating and Amending the laws relating to Wreck and Salvage, at p. 100.

WRECKED GOODS. continued.

1st. Goods not liable to duty, delivered into the charge of the Customs or of the Coast Guard, are to be transferred, under the directions of the respective Collectors and Controllers into the custody of the Receivers appointed at, or within their ports; but goods subject to duty to be retained for payment of the same, the Collectors and Controllers apprizing the Receiver thereof in every case.

2nd. In cases of goods lodged with the Receiver, the Collector and Controller are to apprise that officer of the amount of duty to which the same are liable, whether the value of such goods be trifling or otherwise, and the receiver is to pay the duty out of the proceeds of the sale of the goods.

3rd. In cases of goods lodged with the Collector or Controller, and which remain unclaimed at the time of delivery to the Receiver for sale, those officers are to acquaint the Receiver with the amount or rate of duty due thereon, in order that the same may in like manner, be deducted from the proceeds.—G. O. 19th Oct., 1843.

— Foreign goods saved from wrecked vessels and landed, may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G. O. 4th Feb., 1843.

— INWARDS. In cases where vessels are wrecked on their homeward voyages, and the parties are desirous of having the cargoes forwarded to the port of destination, the Collector and Controller may allow the re-shipment thereof for that purpose, in continuation of the original voyage, taking care that previously to the delivery an accurate account (where practicable) be taken of the marks, numbers, and contents of the cargo, and that security, by bond, in the full amount of the duties, be given for the delivery thereof into the custody of the proper officers at the destined port, and that the account so taken be transmitted by post to the Collector and Controller of such port, in order that upon the arrival of the vessel which brings the same, the usual proceedings on the importation of goods from foreign parts may take place; and the latter officers are to take care to apprise the Collector and Controller at the port of removal, when the goods shall have been duly landed, or otherwise, in the same

WRECKED GOODS, continued.

manner as is observed in the case of goods removed from port to port under the warehousing regulations.

That when it shall appear from any particular circumstances that the quantity and quality of the goods cannot be accurately ascertained, and the penalty of the bond be calculated, the goods be accompanied by, and under the charge of trusty tidewaiters, at the expense of the Crown, the Collector and Controller furnishing by post all the particulars of the goods in their power, to the Collector and Controller at the port of destination, who are to take care that the tidewaiters return to their proper duty as soon as practicable.—G. O. 1st Feb., 1841.

OUTWARDS.—In the case of vessels wrecked at an out-port on their outward voyages, where the parties are desirous to have the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment to take place, under proper precautions for the security of the revenue, without waiting for the Board's previous permission in each case; but they are forthwith to report their proceedings to the Board, in order that the Board may give such further directions as the circumstances may require; but where the parties are desirous of re-shipping the cargo on board other vessels, for the place of their original destination, the Board's previous order for that purpose is to be obtained.—G. O. 29th April, 1819.

DERELICT.—All Foreign Goods Derelict, Jetsam, Flotsam, Lagan, or Wreck,⁽¹⁾ brought or coming into the United Kingdom, or the Isle of Man, shall be subject to the same duties as Goods of the same kind regularly imported, and if, for ascertaining the proper amount of duty, any question shall arise as to the origin of any such Goods, the same shall be deemed to be the growth, produce, or manufacture of such country as the Commissioners of Customs shall determine.—8 and 9 Vict. cap. 86. s. 51.

(1) Goods Derelict, are such as are wilfully thrown away or abandoned by the owners;—Jetsam, is where the goods are cast into the sea, and there sink and remain under water;—Flotsam, is where they continue floating; and Lagan is where they are sunk in the sea, but are tied to a cork or buoy in order to their being found again;—Wreck, is where a ship perishes at sea, and no man escapeth alive out of it; in which case, if any of the goods that were in it were brought to land by the waves, they belong to the Queen, or to such person to whom the Queen has granted wreck; but if a man, dog, or cat escape alive, so that the owner come within a year and a day, and prove the goods to be his, he shall have them again.

WRECKED GOODS. continued.

— In all cases of Wreck the officers are to use every care and expedition for the preservation of the property, and for the speedy clearance of the goods for their destined port.—G. O. 20th April, 1819.

YEAST arriving too late to be regularly entered, is to be allowed to be landed and delivered, subject to the like regulations and conditions as are observed in the cases of Poultry under the Minute of the 31st August, 1840.

— dried may be delivered free of duty as goods returned unenumerated, not being either in part or wholly manufactured.—B. O. 11th April, 1843.

I N D E X.

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